

State Education Department

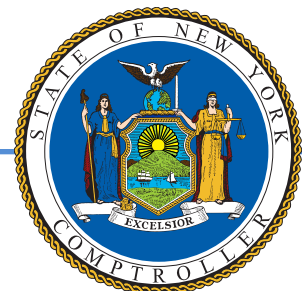
Positive Beginnings, Inc. – Compliance With the Reimbursable Cost Manual

Report 2022-S-45 | March 2024

OFFICE OF THE NEW YORK STATE COMPTROLLER

Thomas P. DiNapoli, State Comptroller

Division of State Government Accountability



Audit Highlights

Objective

To determine whether the costs reported by Positive Beginnings, Inc. (Positive Beginnings) on its Consolidated Fiscal Reports (CFRs) were reasonable, necessary, directly related to the special education program, and sufficiently documented pursuant to the State Education Department's (SED) Reimbursable Cost Manual (RCM) and the Consolidated Fiscal Reporting and Claiming Manual (CFR Manual). The audit focused primarily on expenses claimed on Positive Beginnings' CFR for the fiscal year ended June 30, 2020 and certain expenses claimed on its CFRs for the 2 fiscal years ended June 30, 2019.

About the Program

Positive Beginnings is a New York City-based proprietary organization approved by SED to provide full-day and half-day Special Class programs to children with disabilities who are between the ages of 3 and 5 years. For the purpose of this report, these programs are referred to as the SED preschool cost-based programs. Positive Beginnings also operated three other SED-approved preschool programs: Evaluations, Related Services, and 1:1 Aides. However, payments for services under these programs are based on fixed fees. Positive Beginnings also operated a New York City Department of Education (DOE) Universal Pre-Kindergarten program. During the 2019–20 school year, Positive Beginnings served 538 students with disabilities in the SED preschool cost-based programs.

The DOE refers students to Positive Beginnings and pays for its services using rates established by SED. The rates are based on the financial information Positive Beginnings reports to SED on its annual CFRs. For the 3 fiscal years ended June 30, 2020, Positive Beginnings reported approximately \$32.1 million in reimbursable costs for the SED preschool cost-based programs.

Key Findings

For the 3 fiscal years ended June 30, 2020, we identified \$663,830 in reported costs that did not comply with the requirements in the RCM and the CFR Manual, as follows:

- \$274,518 in compensation expenses applicable to the 1:1 Aides program that were incorrectly allocated to the SED preschool cost-based programs.
- \$169,090 in property expenses incorrectly allocated to the SED preschool cost-based programs.
- \$68,363 in overallocated non-program staff compensation. We determined the Program Director was acting in the capacity of an Assistant Executive Director.
- \$54,600 in unreasonable and unnecessary consultant fees.
- \$41,899 in overallocated shared-staff compensation expenses.
- \$19,949 in undocumented, insufficiently documented, and/or ineligible expenses.
- \$12,954 in unsupported General Ledger entries that were reported on the CFR.
- \$12,063 in employee bonuses that were not in compliance with the RCM's guidelines.
- \$10,394 in expenses that were reported in the incorrect CFR reporting period.

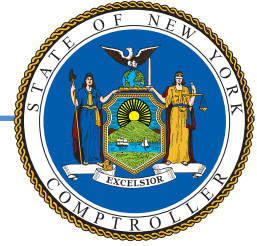
Key Recommendations

To SED:

- Review the recommended disallowances identified by our audit and make the necessary adjustments to the costs reported on Positive Beginnings' CFRs and to Positive Beginnings' tuition reimbursement rates, as warranted.
- Remind Positive Beginnings officials of the pertinent SED requirements that relate to the deficiencies we identified.

To Positive Beginnings:

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



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

March 13, 2024

Betty A. Rosa, Ed.D.
Commissioner
State Education Department
State Education Building
89 Washington Avenue
Albany, NY 12234

Marcy Schaffer, Ph.D.
Executive Director
Positive Beginnings, Inc.
71-25 Main Street
Flushing, NY 11367

Dear Dr. Rosa and Dr. Schaffer:

The Office of the State Comptroller is committed to helping State agencies, public authorities, and local government agencies manage their resources efficiently and effectively. By so doing, it provides accountability for the 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 expenses submitted by Positive Beginnings, 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

Term	Description	Identifier
SED	State Education Department	<i>Auditee</i>
CFR	Consolidated Fiscal Report	<i>Key Term</i>
CFR Manual	Consolidated Fiscal Reporting and Claiming Manual	<i>Policy</i>
DOE	New York City Department of Education	<i>Agency</i>
OTPS	Other than personal services	<i>Key Term</i>
Positive Beginnings	Positive Beginnings, Inc.	<i>Service Provider</i>
RCM	Reimbursable Cost Manual	<i>Policy</i>

Background

Positive Beginnings, Inc. (Positive Beginnings) is a New York City-based proprietary organization approved by the State Education Department (SED) to provide full-day and half-day Special Class programs to children with disabilities who are between the ages of 3 and 5 years. For the purpose of this report, these programs are referred to as the SED preschool cost-based programs. During the fiscal year ended June 30, 2020, Positive Beginnings served 538 students with disabilities in the SED preschool cost-based programs.

In addition to the SED preschool cost-based programs, Positive Beginnings operated three other SED-approved preschool programs: Evaluations, Related Services, and 1:1 Aides. However, payments for services under these programs are based on fixed fees as opposed to the cost-based rates established through financial information reported on the Consolidated Fiscal Reports (CFRs). Positive Beginnings also operated a New York City Department of Education (DOE) Universal Pre-Kindergarten program.

The DOE refers students to Positive Beginnings based on clinical evaluations and pays for Positive Beginnings' services using rates established by SED. The rates are based on the financial information Positive Beginnings reports to SED on its annual CFRs. To qualify for reimbursement, Positive Beginnings' reported costs must comply with SED's Reimbursable Cost Manual (RCM) and the Consolidated Fiscal Reporting and Claiming Manual (CFR Manual), which provide guidance to special education providers on the eligibility of reimbursable costs, the documentation necessary to support these costs, and cost allocation requirements for expenses related to multiple programs and entities. SED reimburses DOE 59.5% of the statutory rate, which DOE pays to Positive Beginnings.

For the 3 fiscal years ended June 30, 2020, Positive Beginnings reported approximately \$32.1 million in reimbursable costs for the SED preschool cost-based programs. This audit focused primarily on expenses that Positive Beginnings claimed on its CFR for the fiscal year ended June 30, 2020, but also included certain expenses that Positive Beginnings claimed on its CFRs for the 2 fiscal years ended June 30, 2019.

Audit Findings and Recommendations

According to the RCM, costs will be considered for reimbursement provided they are reasonable, necessary, directly related to the special education program, and sufficiently documented. For the 3 fiscal years ended June 30, 2020, we identified \$663,830 in reported costs that did not comply with SED's requirements for reimbursement. These ineligible costs included \$396,843 in personal service costs and \$266,987 in other than personal service (OTPS) costs (see Exhibit at the end of the report).

Strong internal controls are critical to the overall health of an organization. These controls help to safeguard assets and ensure reliable financial reporting and compliance with regulatory requirements. We attributed the significant number of disallowances detailed in this report to weaknesses in Positive Beginnings' internal controls over its compliance with SED's guidelines.

Personal Service Costs

Personal service costs, which include all salaries and fringe benefits paid or accrued to employees on the service provider's payroll, must be reported on the CFR as either direct care costs (e.g., teachers' salaries) or non-direct care costs (e.g., administrators' salaries). For the 3 fiscal years ended June 30, 2020, Positive Beginnings reported approximately \$27.3 million in personal service costs for the SED preschool cost-based programs. We identified \$396,843 in personal service costs that did not comply with RCM and CFR Manual requirements for reimbursement. SED, pursuant to a desk review, previously disallowed some of these costs.

Ineligible 1:1 Aide Costs

According to the RCM, salaries of employees who perform tasks for more than one program must be allocated among all programs for which they work. Entities must maintain appropriate documentation reflecting the hours used in this allocation. In addition, according to the CFR Manual, all 1:1 aide costs (salaries, fringe benefits of the aide, and allocated direct and indirect costs) should be reported in a separate cost center on the provider's financial reports.

For the 3 fiscal years ended June 30, 2020, Positive Beginnings claimed \$1,678,376 in compensation costs (\$1,334,713 in salaries and \$343,663 in fringe benefits) for 76 employees who were reported as teacher aides and teacher assistants in the SED preschool cost-based programs but also worked as 1:1 aides. We interviewed Positive Beginnings officials and teacher aides/assistants and reviewed accounting and other records to determine whether the compensation for these employees was appropriately allocated among Positive Beginnings' programs. However, officials did not provide adequate documentation to support Positive Beginnings' allocation of compensation costs to the SED preschool cost-based programs for 55 of the 76 employees.

Consequently, we recommend that SED disallow \$274,518 in compensation costs (\$218,029 in salaries and \$56,489 in fringe benefits) that were incorrectly charged to the SED preschool cost-based programs.

Non-Program Staff Compensation

According to the RCM, costs will be considered for reimbursement provided they are reasonable, necessary, directly related to the special education program, and sufficiently documented. In addition, agency administration costs are defined as those expenses that are not directly related to a specific program but are attributable to the overall operation and direction of the organization. These costs shall be allocated to all programs operated by the entity based on the Ratio Value Method of allocation. Further, according to the CFR Manual, an Assistant Executive Director assists the Executive Director in the overall administration of the agency and acts on their behalf when necessary.

For the 3 fiscal years ended June 30, 2020, Positive Beginnings officials reported \$778,619 in compensation for the Program Director as a cost directly related to the SED preschool cost-based programs. However, based on our review of Positive Beginnings' records and interviews with officials, we found that the Program Director did not provide services only to the SED preschool cost-based programs. Rather, we determined that the Program Director assisted the Executive Director in the overall administration of Positive Beginnings and acted on the Executive Director's behalf when necessary. For example, the Program Director signed the lease agreements, coordinated with attorneys, and discussed and approved staff salary agreements. In addition, during the 3 fiscal years ended June 30, 2020, the Program Director signed a line of credit note with an external financial institution, payment checks, and management representative letters for external audits. The Program Director also approved purchases and payments to vendors as Executive Director and signed fiscal and fiduciary agreements with investment managers. Further, according to the Executive Director, the Program Director acted on behalf of the Executive Director in their absence. We found these responsibilities aligned with those of the Assistant Executive Director and not the Program Director.

Therefore, the Program Director's compensation should be allocated to all programs operated by Positive Beginnings. Consequently, we recommend that SED disallow \$68,363 (\$54,375 in salaries and \$13,988 in fringe benefits) in non-program staff compensation costs – the overallocated amount charged to the SED preschool cost-based programs for the 3 fiscal years ended June 30, 2020.

Overallocated Shared Staff

According to the RCM, salaries of employees who perform tasks for more than one program must be allocated among all programs for which they work. In addition, according to the CFR Manual, for housekeeping and janitorial staff who serve more than one program, compensation and fringe benefits may be allocated according to the square footage of the space the staff is maintaining.

During the 3 fiscal years ended June 30, 2020, Positive Beginnings reported \$504,257 in compensation costs (\$401,134 in salaries and \$103,123 in fringe benefits) for six employees who provided housekeeping and janitorial services (e.g., maintenance), of which \$493,050 was allocated to the SED preschool cost-based

programs. These employees provided services to the SED preschool cost-based programs, the Evaluations program, and the DOE Universal Pre-Kindergarten program.

Positive Beginnings officials allocated shared-employee compensation based on the square footage measurements of each benefiting program. We reviewed Positive Beginnings' methodology and space measurement calculations for allocating property-related expenses and determined that the measurements used in Positive Beginnings' allocations did not match with our physical measurements. As a result, we determined that the \$41,899 (\$33,255 in salaries and \$8,644 in fringe benefits) in costs reported for reimbursement did not comply with CFR Manual guidelines and recommend that SED disallow \$41,899 in excessive shared-staff compensation allocated to the SED preschool cost-based programs.

Ineligible Bonus Compensation

According to the RCM, a merit award (or bonus compensation) shall mean a non-recurring and non-accumulating (i.e., not included in base salary of subsequent years) lump sum payment in excess of regularly scheduled salary that is not directly related to hours worked. A merit award may be reimbursed if it is based on merit as measured and supported by employee performance evaluations. The provider's governing entity must adopt a written employee performance evaluation policy and form that contains sufficient detail as to the criteria and methods used to determine each employee's final evaluation rating. The written employee performance evaluation policy must also describe how the final evaluation rating will directly correlate to any amount of a merit award should funds be available for such an award. In addition, merit awards are restricted to direct care titles/employees as defined by the RCM's Appendix A-1 and those in the 100 position title code series and position title code 505 and 605, as defined by the CFR.

Positive Beginnings officials approved bonus compensation for Positive Beginnings staff that included a one-time additional payment for the fiscal year ended June 30, 2019. The amount of the bonus was determined by the employee's total percentage rating score on the Employee Performance Review Rating Scale. According to Positive Beginnings officials, the bonus award was determined as a percentage of the employee's gross annual wages. It was intended to acknowledge and reward the hard work, dedication, and excellence of staff members to increase staff retention and longevity.

For the fiscal year ended June 30, 2019, Positive Beginnings officials reported \$267,595 in bonus compensation to 154 SED preschool cost-based employees. However, Positive Beginnings officials did not provide adequate support that the bonus compensation for seven employees was measured and supported by employee performance evaluations. Consequently, we recommend that SED disallow \$12,063 (\$9,774 in salaries and \$2,289 in fringe benefits) in non-reimbursable bonus compensation.

Other Than Personal Service Costs

For the 3 fiscal years ended June 30, 2020, Positive Beginnings reported approximately \$4.8 million in OTPS costs for the SED preschool cost-based programs. To determine whether these expenses complied with SED's requirements for reimbursement, we judgmentally selected a sample of OTPS expenses totaling \$1,462,301. We identified \$266,987 in expenses that did not comply with SED's reimbursement requirements.

Overallocated Property-Related Expenses

According to the RCM, costs will be considered for reimbursement provided they are reasonable, necessary, directly related to the special education program, and sufficiently documented. In addition, according to the CFR Manual, when programs share the same geographical location or more than one agency/program is served at the same location, property-related costs, such as utilities, repairs, maintenance, depreciation, and lease or mortgage interest, must be allocated among the agencies/programs benefiting from those costs. Further, square footage is the recommended method for allocating property and property-related costs. The RCM also states that an expenditure that cannot be charged to a specific program must be allocated across all programs that benefited from the expenditure. In addition, entities must use allocation methods that are fair and reasonable, and allocation percentages should be reviewed and adjusted on an annual basis. The RCM also states that allocation methods, as well as the statistical basis used to calculate allocation percentages, must be documented and retained for each fiscal year.

During the 3 fiscal years ended June 30, 2020, Positive Beginnings reported \$2,414,547 for reimbursement in repairs and maintenance, utilities, and lease expenses for its use of instructional and administrative facilities. According to Positive Beginnings' records, these facilities were shared between the SED preschool cost-based programs, Evaluations, and DOE's Universal Pre-Kindergarten program.

Positive Beginnings officials informed us that these costs were allocated to each benefiting program using each program's square footage details. However, we reviewed Positive Beginnings' methodology and space measurement calculations for allocating property-related expenses and determined that the measurements used in Positive Beginnings' allocations did not match with our physical measurements. As a result, we determined that \$169,090 in costs reported for reimbursement did not comply with RCM and CFR Manual guidelines.

Consequently, we recommend that SED disallow \$169,090 in overallocated property-related expenses.

Unreasonable Consultant Expenses

According to the RCM, costs will be considered for reimbursement provided they are reasonable, necessary, directly related to the special education program, and

sufficiently documented. Costs of consultants' services are reimbursable provided that the services could not have been performed by an appropriately certified school officer or employee who possesses the necessary technical skills or by SED's staff.

For the 3 years ended June 30, 2020, we found that Positive Beginnings paid \$54,600 in consulting fees for an independent contractor to provide educational consultation, staff development, and training. However, we determined these costs were not reasonable or necessary because the services provided by the consultant – such as reading and responding to emails, curriculum evaluation, and staff recruitment – are services and tasks that should have been performed by Positive Beginnings employees (e.g., principals, staff development personnel, curriculum coordinators, and human resources staff).

Consequently, we recommend that SED disallow \$54,600 in costs related to consultant expenses that were not in compliance with the RCM.

Undocumented, Insufficiently Documented, and Ineligible OTPS Costs

According to the RCM, costs will be considered for reimbursement provided they are reasonable, necessary, directly related to the special education program, and sufficiently documented. In addition, costs will not be reimbursable on field audit without appropriate written documentation, and entities operating approved programs should retain all pertinent accounting, allocation, and enrollment/attendance records to support the reported costs. Further, when direct care services are provided, the documentation must indicate the names of students served, the actual dates of service, and the number of hours of service to each child on each date. The RCM also states that costs for food provided to any staff – including lunchroom monitors – are not reimbursable.

For the 3 years ended June 30, 2020, we identified \$19,949 in OTPS expenses that did not comply with SED's reimbursement requirements, as follows:

- \$14,263 in undocumented/insufficiently documented expenses reported as repairs and maintenance, staff development, and contracted direct care expenses. Positive Beginnings officials did not provide adequate support for these expenses.
- \$5,686 in staff food (\$4,581) and other ineligible expenses (e.g., tote bags). Further, some of these expenses were claimed on the CFR under such categories as supplies, materials, and other expenses.

We recommend that SED disallow \$19,949 – the amount of undocumented, insufficiently documented and/or ineligible costs that were charged to the SED preschool cost-based programs.

Unsupported General Ledger Entries

Section 200.9(d) of the Regulations of the Commissioner of Education requires entities operating approved programs to retain all pertinent accounting, allocation, and enrollment/attendance records supporting reported data directly or indirectly related to the establishment of tuition rates for 7 years following the end of each reporting year. Further, the RCM states that costs will not be reimbursable on field audit without appropriate written documentation.

For the 3 fiscal years ended June 30, 2020, Positive Beginnings officials did not provide support (i.e., general ledger transaction-level details) for \$12,954 in OTPS expenses claimed on the CFRs for the SED preschool cost-based programs. The transaction detail is key information required for reconciliation of the amounts claimed on the CFRs to the amounts in the general ledgers as well for helping to identify whether the costs claimed are reasonable, necessary, directly related to the special education programs, and sufficiently documented.

We recommend that SED disallow \$12,954 in unsupported OTPS expenses charged to the SED preschool cost-based programs.

Incorrect CFR Reporting Period

According to the RCM, entities operating approved programs must use the accrual basis of accounting. In addition, according to the CFR Manual, only expenses and revenues for the proper CFR reporting period should be included on the CFR. CFRs submitted with expenses and revenues for a different reporting period will not be accepted. For the 3 fiscal years ended June 30, 2020, we identified \$10,394 in costs that were reported to the incorrect CFR reporting period, as follows:

- \$3,688 in contracted personal services
- \$2,756 in accounting services
- \$2,259 in repairs and maintenance
- \$1,691 in payroll contracted services

We recommend that SED disallow \$10,394 in expenses that were not reported in the correct CFR reporting period.

Recommendations

To SED:

1. Review the recommended disallowances identified by our audit and make the necessary adjustments to the costs reported on Positive Beginnings' CFRs and to Positive Beginnings' tuition reimbursement rates, as warranted.
2. Remind Positive Beginnings officials of the pertinent SED requirements that relate to the deficiencies we identified.

To Positive Beginnings:

- 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

The objective of our audit was to determine whether the costs reported by Positive Beginnings on its CFRs were reasonable, necessary, directly related to the special education program, and sufficiently documented, pursuant to SED's RCM and the CFR Manual. The audit focused primarily on expenses claimed on Positive Beginnings' CFR for the fiscal year ended June 30, 2020 and certain expenses claimed on its CFRs for the 2 fiscal years ended June 30, 2019.

To accomplish our objective, we reviewed the RCM, the CFR Manual, the Regulations of the Commissioner of Education, Positive Beginnings' CFRs, and relevant financial and program records for the audited period. We also interviewed Positive Beginnings officials and staff to obtain an understanding of Positive Beginnings' financial and business practices. In addition, we evaluated the internal controls over the costs claimed on, and the schedules prepared in support of, the CFRs submitted to SED.

We used a non-statistical sampling approach to provide conclusions on our audit objective as well as test internal controls and compliance. We selected a judgmental sample of reported costs to determine whether they were supported, program related, and reimbursable. Specifically, we reviewed costs that were considered high risk and reimbursable in limited circumstances based on prior audit report findings, such as salaries and fringe benefit expenses, cost allocations, and OTPS expenses. Our samples were based on the relative materiality of the various categories of costs reported and their associated levels of risk. However, because we used a non-statistical sampling approach for our tests, we cannot project the results to the respective populations.

We obtained data from Positive Beginnings' general ledgers and other financial systems and assessed the reliability of that data by interviewing officials knowledgeable about the system and by tracing to and from source data. We determined that the data from these systems was sufficiently reliable for the purposes of this report.

Statutory Requirements

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 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. These duties may be considered management functions for purposes of evaluating organizational independence under generally accepted government auditing standards. In our professional judgment, these duties do not affect our ability to conduct this independent performance audit of SED's oversight and administration of Positive Beginnings' compliance with the RCM and the CFR Manual.

Reporting Requirements

We provided a draft copy of this report to both SED and Positive Beginnings officials for their review and formal comment. Their comments were considered in preparing this final report and are included at the end of it. In their response, SED officials agreed with our recommendations and indicated that they will take steps to address them. Positive Beginnings officials accepted some of our conclusions but disagreed with other proposed disallowances. We address certain of their remarks in our State Comptroller's Comments, embedded within Positive Beginnings' response. Note: Where Positive Beginnings' response identified individuals by name, their names have been redacted for the purpose of privacy protection. Positive Beginnings officials also included a lengthy set of attachments with their response. Those attachments are not included in this report. However, they have been retained on file at the Office of the State Comptroller.

Within 180 days after 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 the recommendations were not implemented, the reasons why.

Exhibit

Positive Beginnings, Inc.
Summary of Reported and Disallowed Program Costs
for the 2017–18, 2018–19, and 2019–20 Fiscal Years

Program Costs	Amount Reported on CFR	Amount Disallowed	Amount Remaining	Notes to Exhibit
Personal Services				
Direct	\$26,016,502	\$379,009	\$25,637,493	B-E, I, L-N, P, R, T
Agency Administration	1,331,047	17,834	1,313,213	
Total Personal Services	\$27,347,549	\$396,843	\$26,950,706	
Other Than Personal Services				
Direct	\$3,250,086	\$100,232	\$3,149,854	A, C, F-H, J, K, M, O, Q, S
Agency Administration	1,523,768	166,755	1,357,013	
Total Other Than Personal Services	\$4,773,854	\$266,987	\$4,506,867	
Total Program Costs	\$32,121,403	\$663,830	\$31,457,573	

Notes to Exhibit

The following Notes refer to specific sections of the RCM and the CFR Manual used to develop 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 Positive Beginnings officials during the course of our audit.

- A. RCM Section I.3.B – Entities operating approved programs must use the accrual basis of accounting and maintain accounting books of original entry including asset, liability and fund balance or equity accounts, as well as expenditure and revenue accounts.
- B. RCM Section I.9 – Agency administration is defined as those expenses that are not directly related to a specific program but are attributable to the overall operation of the agency. These include costs for: the overall direction of the organization, general record keeping, budget and fiscal management, public relations (non-fundraising), and parent agency expenditures.
- C. RCM Section II – Costs will be considered for reimbursement provided they are reasonable, necessary, directly related to the special education program, and sufficiently documented. Such reimbursable costs will be included in the calculation of tuition rates up to any limits or cost parameters approved annually in the rate-setting methodology.
- D. RCM Section II.13.A.10 – A merit award (or bonus compensation) shall mean a non-recurring and non-accumulating (i.e., not included in base salary of subsequent years) lump sum payment in excess of regularly scheduled salary that is not directly related to hours worked. A merit award may be reimbursed if it is based on merit as measured and supported by employee performance evaluations that are completed prior to the determination and accrual of the merit award and within 1 year of such determination and accrual. In order to demonstrate that a merit award is based on merit and measured and supported by employee performance evaluations, the provider's governing entity must adopt a written employee performance evaluation policy and form that contains sufficient detail as to the criteria and methods used to determine each employee's final evaluation rating. The written employee performance evaluation policy must also describe how the final evaluation rating will directly correlate to any amount of a merit award should funds be available for such an award.
- E. RCM Section II.13.A.10.(a) – Merit awards are restricted to direct care titles/employees as defined by the RCM's Appendix A-1 and those in the 100 position title code series and position title code 505 and 605 as defined by the CFR's Appendix R.
- F. RCM Section II.14.A.2 – Costs for consultants' services are reimbursable provided that the services could not have been performed by an appropriately certified school officer or employee who possesses the necessary technical skills or by SED's staff.
- G. RCM Section II.22.C – Costs for food provided to any staff – including lunchroom monitors – are not reimbursable.
- H. RCM Section III.1 – Citing Section 200.9(d) of the Commissioner's Regulations, entities operating approved programs are required to retain all pertinent accounting, allocation, and enrollment/attendance records supporting reported data directly or indirectly related to the establishment of tuition rates for 7 years following the end of each reporting year. Information relating to the acquisition of fixed assets, equipment, land or building improvements, and any related financing arrangements and grants must be retained as long as the facility is used by any education program the provider operates if this period exceeds 7 years. Further, the RCM also states that costs will not be reimbursable on field audit without appropriate written documentation.

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- I. 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.
 - J. RCM Section III.1.C.2 – Adequate documentation includes, but is not limited to, the consultant’s résumé, a written contract that includes the nature of the services to be provided, the charge per day, and the service dates. In the case of legal and accounting services, all payments must be supported by itemized invoices that indicate the specific services and/or deliverable actually provided and, for each service and/or deliverable, the date provided and the total amount charged. For all other consultant services, all payments must be supported by itemized invoices that indicate the specific services and/or deliverable actually provided, and, for each service and/or deliverable, the date(s), the number of hours provided, the fee per hour, and the total amount charged. In addition, when direct care services are provided, the documentation must indicate the names of students served, the actual dates of service, and the number of hours of service to each child on each date.
 - K. RCM Section III.1.M.1 – Any expenditures that cannot be charged directly to a specific program must be allocated across all programs and/or entities benefited by the expenditure.
 - L. RCM Section III.1.M.1.(i) – Salaries of employees who perform tasks for more than one program and/or entity must be allocated among all programs and/or entities for which they work.
 - M. 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 7 years. Allocation percentages should be reviewed on an annual basis and adjusted as necessary.
 - N. RCM Section III.1.M.3 – For CFR filers (except Office of Children and Family Services Residential Facilities), agency administration costs shall be allocated to all programs operated by the entity based on the Ratio Value Method of allocation.
 - O. CFR Manual Section 3.0 (Page 3.3) – Only expenses and revenues for the proper CFR reporting period should be included in the CFR. CFRs submitted with expenses and revenues for a different reporting period will not be accepted.
 - P. CFR Manual (General Instructions) (Page 8.5) – Expenses and revenues and full-time equivalent enrollment for approved 1:1 teacher aides (preschool and school age) must be reported as a separate column (Program Code 9230).
 - Q. CFR Manual Appendix I (Page 42.2) – If agency administrative offices and program offices are located in the same building, property-related costs must be allocated using square footage as the statistical basis. These costs include expenses such as utilities, repairs and maintenance, depreciation, leases, and mortgage interest.
 - R. CFR Manual Appendix J (Page 43.2) – Actual hours of service is the preferred statistical basis upon which to allocate salaries and fringe benefits for staff who are jointly shared between State agencies or who work at multiple program/sites. Providers must maintain appropriate documentation (e.g., payroll records) reflecting the hours used in this allocation. For housekeeping and janitorial staff who serve more than one program, compensation and fringe benefits may be allocated according to the square footage of the space the staff is maintaining. An example of square footage allocation is given under Capital and Related Costs (p. 43.3).

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- S. CFR Manual Appendix J (Page 43.3) – When programs share the same geographic location, or more than one State agency is served at the same geographic location, property and related costs must be allocated between the programs/State agencies benefiting from those resources. These costs include expenses such as utilities, repairs and maintenance, depreciation, leases, or mortgage interest.
 - T. CFR Manual Appendix R (Page 51.12) – The Executive Director is responsible for the overall administration of the agency. This position is usually appointed by and is under the general direction of the governing board of the agency. In addition, the Assistant Executive Director assists the Executive Director in the overall administration of the agency and acts on their behalf when necessary.

Agency Comments - State Education Department



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

EXECUTIVE DEPUTY COMMISSIONER
(518) 473-8381
E-mail: Sharon.Cates-Williams@nysed.gov

November 28, 2023

Kenrick Sifontes
Audit Director
Office of the State Comptroller
Division of State Government Accountability
59 Maiden Lane, 21st Floor
New York, NY 10038

Dear Mr. Sifontes:

The Following is the New York State Education Department's (SED) response to the draft audit report, 2022-S-45, Positive Beginnings Inc. (Positive Beginnings) – Compliance With the Reimbursable Cost Manual.

Recommendation 1:

“Review the recommended disallowances identified by our audit and make the necessary adjustments to the costs reported on Positive Beginning’s CFR and to Positive Beginning’s tuition reimbursement rates, as warranted.”

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. NYSED will further review the employee staffing and bonus payment recommendations to determine if the adjustments are appropriate.

Recommendation 2:

“Remind Positive Beginnings 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 Positive Beginnings 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, Regulations, and the Reimbursable Cost Manual (RCM).

Furthermore, SED will alert Positive Beginnings 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.

If you have any questions regarding this response, please contact Nell Brady, Director of the Rate Setting Unit, at (518) 474-1298.

Sincerely,



Sharon Cates-Williams

c: Christina Coughlin
Christopher Suriano
Suzanne Bolling
James Kampf
Jeanne Day
Nell Brady
Jennifer Finucan
Rebecca Jones
Mary Moore

Agency Comments - Positive Beginnings and State Comptroller's Comments



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

December 12, 2023

REVISED

Kenrick Sifontes
Audit Director
Office of the State Comptroller
59 Maiden Lane, 21st Floor
New York, NY 10038
Email: StateGovernmentAccountability@osc.ny.gov

Re: State Education Department
Compliance with the Reimbursable Cost Manual
Positive Beginnings, Inc.
Audit Report 2022-S-45
Draft Audit Report

Dear Mr. Sifontes:

We have reviewed the above referenced Draft Audit Findings and Recommendations (the Report) reflecting the Office of the State Comptroller's audit of Positive Beginnings, Inc. to determine whether the costs reported by Positive Beginnings on its Consolidated Fiscal Reports (CFR's) for three fiscal years ending June 30, 2020, were reasonable, necessary, directly related to the special education program, and sufficiently documented pursuant to the State Education Department's (SED's) Reimbursable Cost Manual (RCM) and the Consolidated Fiscal Reporting and Claiming Manual (CFR Manual).

We appreciate the opportunity to correct any potential error of fact and to provide reasonable comment on the findings and recommendations as proposed, in furtherance of the stated goals of encouraging and maintaining transparency and an open dialogue throughout the audit process.

PERSONAL SERVICE COSTS

1-1 Aid Costs

We challenge the auditors' finding that \$281,502 in compensation costs (\$223,541 in salaries and \$57,961 in fringe benefits) were incorrectly charged to the SED preschool cost-based programs. We take particular exception to the auditors' determination that (Positive Beginnings) "officials did not provide adequate documentation to support (the) allocation of compensation costs to the SED preschool cost-based programs for 56 of the 76 employees".

GREENBERG TRAUIG, LLP ■ ATTORNEYS AT LAW ■ WWW.GTLAW.COM
54 State Street, Sixth Floor ■ Albany, New York 12207 ■ Tel 518.689.1400 ■ Fax 518.689.1499

State Comptroller's Comment – We reviewed additional documentation provided by Positive Beginnings and adjusted the disallowance in the final report, as appropriate.

While we acknowledge and appreciate the auditors' thoughtful consideration of the volumes of documents already provided during and subsequent to the field audit, please note that additional documentation is currently being provided (i.e. classroom schedules, assignment sheets, class lists, principal grids, staff rosters, Teacher Assistant Tracking Sheets, etc.) which attest to the allocation of compensation costs as reported. In addition, some newly discovered OSC disallowances from the OSC spreadsheets are being addressed for the first time.

State Comptroller's Comment – The "newly discovered OSC disallowances" are not new. We informed Positive Beginnings of all findings, including disallowances, in the previously issued preliminary and draft reports as well as in the detailed spreadsheets that accompanied the report.

1:1 Aides 4410 Salaries in 2017-2018

Metropolitan Avenue Site: See Attachment A

- 1) **EM** – OSC originally proposed disallowing AM and PM salary for November 2017 and December 2017, and AM salary in January 2018. On the revised OSC spreadsheet received on November 5, 2023, the only proposed disallowance is for the AM salary for January 2018.

The original documentation provided indicates that EM was a classroom TA in room 203 in the AM and a classroom TA in room 205 in the PM in November 2017, December 2017 and January 2018:

- a) Positive Beginnings Staff Assignment Sheet 2017/2018 – dated 11/20/2017.
- b) Positive Beginnings Staff Assignment Sheet 2017/2018 - dated 1/4/18.
- c) Class List 2017-2018 - dated 12/11/2017.

The following documentation is being provided that supports our assertion that EM was a classroom TA in room 203 in the AM and a classroom TA in room 205 in the PM for January 2018:

- a) Positive Beginnings Staff Assignment Sheet 2017/2018 - dated 1/4/18.
- b) Principal Grids dated 1/15/18 and 1/31/18.

- 2) **SP** - OSC originally proposed disallowing AM and PM salary for Nov. 2017, Dec. 2017, Jan. 2018, February 2018. On the revised OSC spreadsheet received on November 5, 2023, the proposed disallowances are for January 2018, February 2018 and April 2018.

The original documentation provided indicates that SP was a TA in the AM in classroom 203 in November 2017, December 2017, January 2018, and February 2018 and in the PM, was a TA floater in November 2017, December 2017, January 1 – January 15, 2018, was a 1:1 aide in the January 15 – January 30, 2018 period, February 1-15, 2018 period, and partially in February 16-28, 2018 period. For part of February 16 – February 28, 2018, she was a TA floater.

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- a) Positive Beginnings Staff Assignment Sheet 2017/2018 - dated November 13, 2017.
- b) Positive Beginnings Staff Assignment Sheet 2017/2018 - dated January 4, 2018.
- c) Class List 2017-2018 - dated 12/11/2017.
- d) Principal Grids: January 1-15, 2018; January 16-31, 2018.
- e) Principal Grids: February 1-15, 2018; February 16-28, 2018.

The following documentation is being provided that supports our assertion that SP was a classroom TA in the AM in room 203 in January 2018, February 2018, and April 2018 and was a PM floater during January 1-15 of 2018.

- a) Positive Beginnings Staff Assignment Sheet 2017/2018 – dated January 4, 2018;
 - b) Principal Grids: January 1-15, 2018; January 16-31, 2018.
 - c) AM Class List dated February 23, 2018.
 - d) Positive Beginnings Staff Assignment Sheet 2017/2018 – dated February 26, 2018.
 - e) Principal Grids: February 1-15, 2018; February 16-28, 2018.
 - f) AM Class List dated April 26, 2018.
 - g) Principal Grid dated April 15, 2018.
- 3) **RU** - OSC proposes disallowing salary for September 2017 and October 2017.

The OSC spreadsheet also proposes disallowing salary for November 2017 and December 2017.

The original documentation provided indicates that RU was a TA floater in the AM in September 2017 and was a TA in classroom 106 in October 2017. She did not work in the PM.

- a) Positive Beginnings Staff Assignment Sheet 2017/2018 - dated 9/19/2017.
- b) Positive Beginnings Staff Assignment Sheet 2017/2018 - dated 10/23/2017.

The following documentation is being provided that supports our assertion that RU was a TA floater in the AM in September 2017 and a TA in class 106 in October 2017, November 2017, and December 2017.

- a) Positive Beginnings Staff Assignment Sheet 2017/2018 - dated 9/19/2017.
- b) Principal Grids dated 9/15/17 and 9/30/17.
- c) Positive Beginnings Staff Assignment Sheet 2017/2018 - dated 10/23/2017.
- d) Principal Grids dated 10/15/17.

- e) Positive Beginnings Staff Assignment Sheet 2017/2018 – dated November 11, 2017.
 - f) Positive Beginnings Staff Assignment Sheet 2017/2018 – dated November 20, 2017.
 - g) Principal Grid dated November 17, 2017 for November 1, 2017 – Nov 15, 2017.
 - h) Principal Grid dated 12/1/17 for November 16, 2017 – November 30, 2017.
 - i) Principal Grid dated 12/15/17, December 30, 2017.
- 4) **YN** - OSC proposes disallowing salary for April, May, and June 2018.

Original documentation provided indicates that YN was a TA in classroom 205 in the AM in April, May, and June 2018 and was a 1:1 aide in the PM in classroom 207 in April, May, and June 2018.

- a) Positive Beginnings Staff Assignment Sheet - 2017/2018 - dated 4/30/18.
- b) Positive Beginnings Staff Assignment Sheet - 2017/2018 – dated 6/1/18.

The following additional documentation is being provided to support our assertion that YN was a TA in room 205 in April 2018, May 2018, and June 2018.

- a) Positive Beginnings Staff Assignment Sheet - 2017/2018 - dated 4/30/18.
 - b) Principal Grids dated 4/15/18 and 4/30/18.
 - c) Principal Grids dated 5/15/18 and 5/31/18.
 - d) Positive Beginnings Staff Assignment Sheet - 2017/2018 – dated 6/1/18.
 - e) Principal Grids dated 6/15/18 and 6/30/18.
- 5) **JV** - OSC proposes disallowing salary for September 2017 and October 2017.

Original documentation provided indicates that JV was a TA floater in the AM in September 2017 and October 2017 and became a 1:1 aide in class 203 as of Nov. 20, 2017. She did not work in the PM.

- a) Positive Beginnings Staff Assignment Sheet 2017 – 2018 - dated 9/19/2017.
- b) Class List 2017-2018 dated – 8/29/2017.
- c) Positive Beginnings Staff Assignment Sheet 2017-2018 - dated 11/20/2017.

The following documentation is being provided that supports that JV was a TA floater in the AM in September 2017 and October 2017:

- a) Positive Beginnings Staff Assignment Sheet 2017 – 2018 – dated 9/7/17.

- b) Positive Beginnings Staff Assignment Sheet 2017 – 2018 – dated 9/19/17.
 - c) Class List for 2017-2018 dated 8/29/17 for Fall 2017 lists ██████ as a TA floater. Please note that ██████ did not work in July 2017 and August 2017.
 - d) Principal Grids dated 9/15/17 and 9/30/17.
 - e) Positive Beginnings Staff Assignment Sheet 2017-2018 – dated 10/23/17.
 - f) Principal Grid dated 10/15/2017.
- 6) **KM** - OSC proposes disallowing salary in PM for summer 2017.

Original documentation provided describes in detail all the various tasks and assignments that KM performed every day during the summer of 2017 in the PM (1:30 – 4:00) to prepare instruction for the AM classes. (AM prep performed in the PM) This documentation was provided by one of the teachers whom ██████ was assigned to (PY) to help with preparation of materials in the PM for classroom instruction in the AM.

The following documentation is being provided to support our assertion that KM was a TA floater who prepared materials in the PM for AM classes (referred to as AM prep in the PM).

- a) Log provided by teacher PY containing assignments performed by KM in the PM for PY's AM class.
 - b) Principal Grids dated 7/15/17, 7/31/17, 8/15/17 (summer session ends in mid-August).
- 7) **YA** – OSC proposes disallowing salary for the AM for March 2018 and April 2018.

Original documentation provided indicates that YA was a TA in room 111 in the AM:

- a) Positive Beginnings Staff Assignment Sheet 2017/2018 - dated 4-30-18.

The following documentation is being provided in support of our assertion that YA was a TA in room 111 in the AM in March 2018 and April 2018:

- a) AM Class List dated 3/14/2018.
- b) AM Class List dated 4/26/2018.
- c) AM Class List dated 4/30/18.
- d) Positive Beginnings Staff Assignment Sheet 2017/2018 - dated 4-30-18.
- e) Positive Beginnings Staff Assignment Sheet 2017/2018 - dated 4-30-18.
- f) Positive Beginnings Staff Assignment Sheet 2017/2018 - dated 4-30-18.
- g) Positive Beginnings Staff Assignment Sheet 2017/2018 - dated 4-30-18.

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Please note that although YA was a 1:1 aide for part of the PM in March 2018 and part of the PM in April 2018, her 1:1 child was decertified from 1:1 services on 3/12/18. Therefore, YA was a TA floater in the PM from March 13 until March 30, 2018 and from April 1, 2018 – April 15, 2018 as reflected on the principal grids for March and April 2018.

1:1 Aides 4410 Salaries in 2017 -2018

Main Street Site: See Attachment B

- 1) **MG** – OSC proposes disallowing salary for AM and PM for May 2018 and June 2018.

Original documentation provided indicates that MG was a 1:1 aide in the AM in classroom 1E from May 1, 2018 – May 4, 2018 and as of May 5, 2018 – was a TA in room 1E for the remainder of May, 2018 and June, 2018. In the PM, MG was a TA in classroom 4E in May 2018 and June 2018.

- a) Class List / Staff Roster – May 2018, June 2018.
- b) Student Class Lists – AM and PM May 2018, June 2018.
- c) Daily Class Attendance Lists.
- d) CMR Vendor Portal data that indicates that [REDACTED] (1:1 child) was decertified from 1:1 services on 5/4/18.

The following documentation is being provided in support of his assertion that MG was a 1:1 aide in the AM in classroom 1E from May 1, 2018 – May 4, 2018 and as of May 5, 2018 – was a TA in room 1E for the remainder of May, 2018 and June, 2018. In the PM, MG was a TA in classroom 4E in May 2018 and June, 2018.

- a) Class List / Staff Roster – May 2018, June 2018.
- b) Student Class Lists – AM and PM May 2018, June, 2018.
- c) Daily Class Attendance Lists.
- d) CMR Vendor Portal data that indicates that [REDACTED] (1:1 child) was decertified from 1:1 services on 5/4/18.
- e) Principal Grids- May 1 – May 15, 2018, May 16 – May 31, 2018.
- f) Principal Grids June 1-June 15, 2018, June 16 – June 30, 2018.
- g) Payroll records for MG that indicate that MG was working and was paid during the pay periods of 5/15/18, 5/31/18, 6/15/18, and 6/30/18.
- h) Resignation Letter from MG dated November 2021.

Please note that on the principal grids for May 2018, it states in the notes “terminated on 5/3”. This

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refers to the 1:1 child – OD to whom MG was assigned for 3 days in the beginning of May 2018 and who was decertified from 1:1 services on 5/4/18 as indicated on the screenshot of the CMR that is attached. It does not refer to MG being terminated. On the principal grids for May 1 – May 15, the principal indicated that MG was a 1:1 in the AM for only 3 out of 3 days during this period and was a TA in a classroom for the PM. On the May 16 – May 31, 2018 grid, the principal indicates that MG was a TA in a classroom in the AM and in the PM. This is consistent with all the class lists and staff rosters that indicate that MG was a TA in the AM and in the PM during May 2018 and June 2018 with the exception of being a 1:1 for 3 days for the 1:1 child (OD) who was terminated from 1:1 services on May 4, 2018 as indicated on the screenshot of the CMR.

In fact, there are 2 class lists for May 1-15, 2018. One class list lists MG as a 1:1 for the 1:1 child (OD) “ends 5/3.” The second-class list dated May – May 15, 2018 which states Revised lists MG as a TA in room 4E and not as a 1:1.

Attached are payroll records for MG that indicate that she was working and was paid her full salary in May and June 2018. Her termination letter dated Nov. 2021 indicates that she worked through Nov. 2021 and was not terminated on May 3, 2018. It was the 1:1 child (OD) with whom MG worked with for 3 days in the AM in the beginning of May 2018 who was terminated from 1:1 services on May 3rd as referenced on the principal grid (it was actually on May 4th according to the CMR).

Therefore, OSC should not disallow MGs AM and PM salary for May 2018 and June 2018.

- 2) **LL** – OSC proposes disallowing AM and PM salary for October 2017.

Original documentation provided indicates that LL was a TA in the AM in classroom 4E and was a TA in the PM in classroom 1P during October 2017:

- a) Class List/Staff Roster AM – October 2017.
- b) Class List/Staff Roster PM - October 2017.

Additional documentation is herein provided:

- a) Principal Grid - October. 1-14, 2017 indicates that LL was a classroom TA in the AM and PM.
 - b) Principal Grid - October 16 -31,2017 indicates that LL was a classroom TA in the M and PM.
- 3) **MO** – OSC originally proposed disallowing salary in AM for April 2018, May 2018, and June 2018.

Documentation provided indicates that MO was a TA floater in the AM in April 2018 and was a TA in classroom 2E in May 2018 and in June 2018:

- a) Class Lists/Staff Roster April 2018, May, 2018, June, 2018.
- b) Teacher/TA Daily Floater Assignment Sheet – April 2018.
- c) Student Class Roster-May 2018, June, 2018.

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The revised OSC spreadsheet proposes partial disallowance of the AM salary for April 2018 and disallowance of total salary for May 2018.

The following documentation attached indicates consistently that MO was the 3rd TA in Class 2E as of 5/1 in a class with 13 children.

- a) AM Class Lists/class roster for May 1-15, 2018 and for May 16-31, 2018.
- b) Class List with names of Teacher, 3 TAs and names of 13 children in the class.
- c) Principal Grids for May 1-15, 2018 and for May 16-31, 2018 which indicate that MO was a classroom TA in the AM and in the PM.MV – OSC proposes disallowing salary for March 2018, April 2018, May 2018 for AM.
- 4) **MV** – OSC proposes disallowing salary from March 2018, April 2018 and May 2018 for AM.

Documentation provided indicates that MV was a TA in a classroom in March 2018, April 2018, and May 2018. She was a TA in classroom 1E in March, April and May 2018 until May 15th and was a TA in room 6P from 5/16/18 until 5/30/18.

- a) Class List / staff roster - March 2018, April 2018, May 2018.
- b) Daily Class Attendance Lists – March, April, May 2018.

The following documentation attached indicates that MV was a TA in a classroom in March 2018, April 2018, and May 2018. She was a TA in classroom 1E in March, April and May 2018 until May 15th and was a TA in room 6P from 5/16/18 until 5/30/18.

- a) Class List / staff roster -March 1-15, 2018, March 16-28, 2018.
- b) Principal Grids – March 16 – 30, 2018.
- c) Class List / staff roster – April 1 – 15, 2018 April 16-30, 2018.
- d) Principal Grids – April 1-15- 2018, April 16 -30, 2018.
- e) Class List / staff roster – May 1-15, 2018, May 16 -31, 2018.
- f) Principal Grids -May 1-15, 2018, May 16-31, 2018.
- 5) **AT** - OSC originally proposed disallowing salary for AM and PM during summer 2017.

Original documentation provided indicates that AT was a TA in the AM in classroom 1E and was a TA in the PM in classroom 2E in July- August 2017:

- a) Class List/Staff Rosters – July-August 2017.
- b) Student Class List – Summer 2017.

The revised OSC spreadsheet proposes disallowance of AM and PM salary for July 2017 and AM

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salary for August 2017.

The following documentation attached indicates consistently that AT was a TA in the AM in classroom 1E and was a TA in the PM in classroom 2E in July-,August 2017:

- a) Class List/Staff Rosters – July-August 2017.
- b) Principal Grids July 3-15, 2017, July 16-31, 2017 and August 1-11, 2017.

The original and revised OSC spreadsheets also propose disallowance of PM salary for January 16 -31, 2018, February 2018, March 2018, April 2018, May 2018, and June 2018.

The following documentation attached indicates that AT was a TA in the PM in class 1E from Jan 16-31, 2018 as well as in February 2018.

- a) PM Class List – January 16-31, 2018.

PM Class Roster dated 2/1/18.

1:1 Aides 4410 Salaries in 2018 - 2019

Metropolitan Avenue Site: See Attachment C

- 1) **AC** – As of the most recent OSC spreadsheet for 1:1 aides, OSC proposes disallowing a portion of AC's bonus and portions of salary for October 2018 in the PM for the October 1 - October 15 period.

PM assignment - October 1 – October 15, 2018 - AC worked as a TA Floater.

The following documentation supports the PM assignments:

- a) Principal Grid dated October 15, 2018 – indicates that AC was a TA Floater in the PM during this time. She became a 1:1 aide as of 10/18/18.
- 2) **VC** – As of the most recent OSC spreadsheet for 1:1 aides, OSC proposes disallowing VC's AM and PM salary for April 2019 and her AM salary for June 2019.

The following documentation provided indicates that VC was a TA in an AM class and a TA floater in the PM during April 2019 (she started working at Positive Beginnings, Inc. on April 29, 2019) and was a TA Floater and a TA in an AM class in June 2019.

- a) Principal Grid dated 4/30/19, indicates that VC was a TA in an AM class / TA Floater and a TA Floater in the PM in April 2019 (started April 29, 2019). She became a 1:1 aide in the PM on 5/2/19 for 1:1 child KV as indicated on Principal Grid dated 6/15/19.
- b) Principal Grids dated 6/15/19 and 6/30/19 – indicate that VC was a TA in a class in the AM / TA Floater.
- c) Positive Beginnings Staff Assignment Sheet – dated 6/5/2019 - indicates that VC was a TA Floater in the AM.

- d) Full Day Class List Dated 6/11/19 – indicates that VC is listed as a TA floater in the AM. (Please note that the Full Day AM class list extends to the top of the following page which contains the PM Half Day Class List (result of scanning). Therefore ,the TA Floaters for the Full Day AM Class list are listed at the top of the page of the Half Day Class List.
 - e) Positive Beginnings Staff Assignment Sheet – dated 6/11/2019 - indicates that VC was a TA / TA sub / Floater in the AM in room 203.
- 3) **ND** - OSC proposes disallowing salary for June 2019 in the AM and PM.

Documentation provided indicates that ND was a TA/TA sub/TA Floater in classroom 205 in the Am during June 2019: In the PM she became a 1:1 aide on 6/11/19 for 1:1 child KG. Therefore, from June 1 – June 10, she was a TA floater and became a 1:1 aide for 3 days in the June 1-15 period, starting June 11, 2019.

- a) Positive Beginnings Staff Assignment Sheet – dated 6/11/19 – lists ND as a TA/TA sub/Floater in class 205 in the AM.
 - b) Principal Grids dated 6/15/19 and 6/30/19 indicate that ND was a TA in a class in the AM and became a 1:1 aide in the PM for 1:1 child KG on 6/11/19 or for 3 days during the June 1-15, 2019. From June 1, 2019 until June 10, 2019, ND was a TA Floater.
- 4) **RG** - OSC proposes disallowing a portion of the salary for March 2019 – June 2019 for the AM as well as the bonus.

Documentation provided indicates that RG was a TA Floater in the AM in March 2019, April 2019, May 2019 and June 2019.

- a) Positive Beginnings Staff Assignment Sheets - dated 3/4/19, 3/25/19.
- b) AM Class List dated 3/11/19.
- c) Class List Full Day dated 4/8/19.
- d) Positive Beginnings Staff Assignment Sheets dated 5/19/19, 5/29/19.
- e) Positive Beginnings Staff Assignment Sheets dated 6/5/19, 6/11/19, 6/17/19.

Since RG's salary was allocated between \$8,072 in the AM cost center, and \$1,366 in the 1:1 cost center, the only a portion of her bonus that should possibly be disallowed is the portion corresponding to the proportion of her salary on the 1:1 cost center. Since the majority of her salary was allocated to the 4410 AM cost center, the proportion of the bonus corresponding to the 4410 salary should be allowed.

- 5) **KK** - On the most recent OSC Spreadsheet on 1:1 Aides received 11/3/23, OSC proposes disallowing the salary for September 2018 in the PM, November 16 – 30, 2018 in the AM, January 2019 in the PM, February 2019 in the PM, March 2019 in the PM, and March 2019 – June 2019 in the AM as well as part of the bonus.

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The documentation provided below indicates that KK was a TA Floater in September, 2018 in the PM providing prep in the PM for AM classes, was a TA floater in the AM from November 16 – 30 2018; was a TA Floater in the PM from January – mid March 2019 providing prep in the PM for AM classes, was a TA Floater in the AM from March – June 2019 as well as a TA in class 106 in the PM in February and March 2019.

- a) Positive Beginnings Staff Assignment Sheet dated 9/4/18.
- b) Principal Grid dated 9/30/18.
- c) Class List – AM – dated 11/15/18.
- d) Positive Beginnings Staff Assignment Sheet – dated 11/15/18.
- e) Principal Grid – dated 11/30/18.
- f) Positive Beginnings Staff Assignment Sheet -1/28/19.
- g) Principal Grid – dated 1/16/19.
- h) Positive Beginnings Staff Assignment Sheet – dated 2/6/19.
- i) Class List – AM – dated 2/16/19.
- j) Positive Beginnings Staff Assignment Sheet – dated 2/11/19.
- k) Principal Grid – dated 2/15/19.
- l) Principal Grid – dated 2/28/19.
- m) Class List – AM – dated 2/20/19.
- n) Positive Beginnings Staff Assignment Sheet - dated March 4, 2019.
- o) Class List – AM – dated 3/4/19 and 3/11/19.
- p) Principal Grid – dated 3/15/19, 3/31/19, 4/15/19, 4/30/19, 5/15/19, 5/31/19, 6/15/19.

The bonus should be prorated based on the amount of salary allocated to the 4410 cost center.

- 6) **GL** - OSC proposes disallowing January 2019 AM class.

Documentation provided indicates that GL was a TA in classroom 111 in the AM in January 2019:

- a) Positive Beginnings Staff Assignment Sheet -1/28/19.
- b) Principal Grids – dated 1/16/19, 1/31/19.

- 7) **EM** - OSC proposes disallowing September – November 2018 in AM, September – November 218 in PM.

Documentation provided indicates that EM was a TA in Classroom 205 in September 2018, October 2018 and November 2018 and was a TA in the PM in classroom 203 and/ or was a TA Floater / prepared materials in the PM for AM classrooms (AM Prep in the PM).

- a) Positive Beginnings Staff Assignments 2018-2019 dated 9/7/18, 11/1/18, 11/15/18 indicate that EM was a TA in class 205 in the AM and was a TA in room 207 in the PM and/or a TA Floater.
- b) AM and PM Class Lists dated 9/18/18, 10/9/18, 10/15/18, 11/15/18 indicate that EM was a TA in class 205 in the AM and a TA in Class 207 in the PM.
- c) Principal Grids dated 9/15/18, 9/30/18, 10/15/18, 10/31/18, 11/15/18, 11/30/18 indicate that EM was a TA in a class in the AM and in the PM, she was providing prep for AM classroom teachers (AM Prep in the PM or AM Prep).

The last column on the page or 4th column in the PM section of the principal grid is labeled in short hand as AM Prep. In actuality, this is Prep provided in the PM for AM classes.

Please note that many teachers and TAs worked in the AM and PM back-to-back and as a result, had no time to prep. Some AM teachers worked only in the AM until 1:00 and then left. Therefore, TA's who were not in a class in the PM provided prep in the PM for AM classes. Teachers submitted requests for materials needed for their AM classes and the TAs who were not in a class in the PM and who were not covering for absent TAs in the PM created the necessary materials requested in the PM for the AM classes.

- 8) CM (KM) - OSC proposes disallowing AM salary for July 2018 and 1 week in February 2019.

Please note that first name is spelled with a K not with a C so name should be KM, not CM.

Documentation provided indicates that KM was a TA in the summer of 2018 in Classroom 208 in the AM:

- a) AM Class List – Summer 2018 – dated 7/1/2018.
- b) AM Class Roster – Dated 7/26/18 – lists KM as a TA in Class 208.
- c) Principal Grid dated 7/1/18 – indicates that KM was a TA in an AM class. For 3 days during the 7/1/18 – 7/15/18, KM was a sub for a 1:1 aide who was absent. There were 3 1:1 aides in the class servicing 3 1:1 children. It is common practice that when a designated 1:1 aide is absent, sometimes the TA in the class who knows the child serves as the 1:1 sub and a TA floater covers for the TA in the class.
- d) Principal Grid dated 7/16/18 – indicates that KM was a TA Floater during the July 16 – July 30, 2018 period and was a 1:1 for 1 day during this time period (became a 1:1 aide as of July 30, 2018).
- e) Positive Beginnings Staff Assignments 2018-2019 dated 2/6/19 indicates that KM was an AM TA Floater.
- f) AM Class List dated 2/6/19 indicates that KM was a TA in class 208 for part of the time and

was also an AM TA Floater.

- g) Principal Grid dated 2/15/19 indicates that KM was a TA in an AM class. His last day of work was 2/11/19.

- 9) **MP** - OSC proposes disallowing PM salary for \alary for July 2018 – December 2018.

According to the principal's notes, M prepared materials in the PM for AM teachers in preparation for their AM classes. On principal grid – this is called AM prep for short.

Please note that many teachers and TAs worked in the AM and PM back to back and as a result, had no time to prep. Some AM teachers worked only in the AM until 1:00 and then left. Therefore, TAs who were not in a class in the PM provided prep in the PM for AM classes. Teachers submitted requests for materials needed for their AM classes and the TAs who were not in a class in the PM and who were not covering for absent TAs in the PM created the necessary materials requested in the PM for the AM classes.

The following documentation supports the PM assignments:

- a) Principal's grids for July 2018 through December 2018 – indicate that MP provided prep in the PM for AM classes.

The last column on the page or 4th column in the PM section of the principal grid is labeled in short-hand as AM Prep. In actuality, this is Prep provided in the PM for AM classes.

- 10) **JS** - OSC proposes disallowing AM salary for March 2019.

The following documents supports the AM assignment.

- a) Positive Beginnings Staff Assignment Sheet dated 3/25/19.
- b) Full Day Class List dated 3/25/19.
- c) Class Roster dated 3/27/19.
- d) Principal Grid dated 3/31/19 – indicates that JS was a TA in an AM class. For 3 days during the March 16, 2019 – March 31, 2019 period, she was a 1:1.

- 11) **JV** - OSC proposes disallowing AM Salary for October 2018

Documentation provided indicates that JV was an AM floater in October 2018.

- a) Class Lists – dated October 9, 2018, October 15, 2018 indicate that JV was an AM Floater.
- b) Principal Grid – dated October 15, 2018 – indicates that JV was an AM TA Floater.
- c) Principal Grid – dated October 31, 2018 – indicates that JV was an AM TA Floater and became a 1:1 aide on 10/29/18 for 3 days during the October 16 – October 31 period.
- d) Metro 1:1 Para Grid indicates that JV became a 1:1 aide on October 29, 2018 for 1:1 child IK.

1:1 Aides 4410 Salaries in 2018-2019

Main Street Site: See Attachment D

Supporting documents were provided for the assignments of the Main Street staff below in the Addendum.

- 1) **AT** – OSC proposes disallowing part of AM salary for July 2018, AM and PM salary for October 2018, PM salary for November 2018, and PM salary for December 2018.

AM assignments for July 2018, October 2018:

7/2/18 – 7/22/18 - A was a TA in class 1E
(7/23/18 – 7/31/18) - A was a 1:1 Aide
10/1/18 – 10/31/18 A was a TA in class 1E

PM assignments October 2018, November 2018 and December 2018:

10/1/18 – 12/31/18 - AT was designated as a TA in class 1E; however, the class was “on hold” so she was a TA floater who provided prep for AM in the PM in October 2018, November 2018, and December 2018 (referred to as AM prep on principal grid).

The following documentation supports the AM and PM assignments:

- a) Class List / Staff Roster dated July 2-15, 2018 lists AT as an AM TA in room 1E.
- b) Principal Grid dated July 2-14, 2018 lists AT as a TA in an AM class.
- c) Class List / Staff Roster dated July 30 August 10, 2018 lists AT as a TA in room 1E. In parentheses, it states that as of 7/23/18, she became a 1:1 aide.
- d) Principal Grid dated July 16 31, 2018 lists AT as being a TA in an AM class from 7/16 – 7/20 and as being a 1:1 aide 7/7 times for the remainder of the month.
- e) Principal Grids dated October 1-15, 2018 and October 16-31, 2018 list AT as a TA in an AM class and as a TA in a PM class.
- f) Staff Roster dated October 2018 lists AT as a TA in the AM in class 1E and as a TA in the PM in Class E (on hold in the PM).
- g) AM Class Roster dated 10/4/18 shows AT as a 3rd TA in class 3E with the class listing names of 13 children thereby necessitating a 3rd TA in the class.
- h) PM Class Roster dated 10/4/18 shows AT as a TA in class 1E with no children in the class.
- i) Floater Teacher / Floater Teacher Assistant Tracking Form for October 1-15 and October 16-31, 2018 indicate the activity that AT engaged in as a TA Floater every day in October. The form is initialed by AT every day, signed and dated by AT on the bottom of the form and initialed and dated by the principal.

- j) Staff Rosters 2018 -2019 for November 2018 and December 2019 list AT as a TA in the PM in class 1E which is on hold.
 - k) Principal Grids dated November 1-15, 2018, November 16 -30, 2018, December 1 -15, 2018, December 16-21, 2018 list AT as a TA in an AM class and as a TA in a PM class.
 - l) PM Class Rosters dated 12/5/18 and 12/26/18 show AT as a TA in class IE with no children in the class.
 - m) Floater Teacher / Floater Teacher Assistant Tracking Form for November 1 -15 2018, November 16-31, 2018 and December 1-15, 2018 and December, October 16-31, 2018 indicate the activity that AT engaged in as a TA Floater every day in November and December 2018. The form is initialed by AT every day, signed and dated by AT on the bottom of the form and initialed and dated by the principal.
- 2) **OY** - OSC proposes disallowing AM salary for August 2018 and June 2019 as well as bonus.

AM assignments for August 2018 -8/1/18, 8/2/18 – TA Floater, 8/3/18 – 8/10/18 – TA in AM Class 3P June 2019 - 6/1/19 – 6/27/19 OY was a TA in class 3P.

The following documents support the assignments:

- a) Staff Roster dated June 19, 2019 – lists OY as an AM TA in class 3P.
- b) Class Roster dated 6/20/19 lists OY as an AM TA in Class 3P.
- c) Principal Grids dated June 1-15, 2018 and June 16-30, 2019 lists OY as a TA in an AM class.
- d) AM Class List/ Staff Roster – dated July 30-August 10, 2018 - Lists OY as a 1:1 aide for 1:1 child [REDACTED] who ended enrollment as of 7/30/18.
- e) AM Student Class Roster dated 8/13/18 lists [REDACTED] as a TA in room 3P as an aide for 1:1 student DP who was discharged on 7/30/18.
- f) Teacher / TA Prep Schedule – lists OY as a Floater TA on Aug 1 and Aug 2, 2018 and lists her assignment as a TA Floater for these 2 days.
- g) Principal Grid dated Aug 1 – August 10, 2018 lists OY as a TA in an AM class from 8/3 8-10 2018 and lists OY as a TA Floater for 8/1/18 and 8/2/18.

OY is entitled, we believe, to receive a bonus based on her salary in the 4410 program.

1:1 Aide 4410 salaries in 2019-2020

Main Street Site: Attachment E, Parts I, II, III

Supporting documents were provided in the addendum for the assignments of the Main Street staff below.

1. **CC** – OSC proposes disallowing PM salary for July-August 2019 (Summer).

PM assignment for July and August 2019 C was a PM TA Floater from 7/1/19 – 8/9/19.

The following documents indicate that CC was a TA floater from 7/1/19 – 8/9/19:

- a) Staff Rosters Dated July 1, 2019, July 16, 2019, and August 1, 2019 indicate that CC was a 1:1 Aide in the AM for the AM child SO in class 3E as indicated on page 1 of the Staff Rosters and was a Floater TA in the PM as indicated on the bottom of page 2 of the Staff Rosters

Please note that the 1:1 column on page 1 of the Staff Rosters indicates the initials of the 1:1 child followed by the name of the 1:1 aide working with the 1:1 child in each class. Next to the initials of the 1:1 child, it is indicated in parentheses whether the 1:1 child is an AM child or a PM child. Therefore, CC is listed as the 1:1 aide assigned to the 1:1 child SO who is an AM child. Therefore, CC is a 1:1 aide in room 3E only in the AM. For the 2 classes listed in the last column of the Staff Roster as AM and PM classes, namely, 1E and 3E, , the teacher is the same teacher for both AM and PM classes; however, TAs may be different for AM and PM classes as indicated in the TA column. Similarly, 1:1 aides may be working with either an AM child, or PM child as indicated next to the 1:1 child's initials.

- b) Principal Grids dated July 1-15, 2019, July 16-July 31, 2019, August 1-15, 2019 indicate that CC was a TA who provided prep in the PM for AM classes.
- c) Floater Teacher/ Floater Teacher Assistant Tracking Forms – indicate on a daily basis what activity the CC was involved in as a TA floater in the PM. These tracking forms were filled out contemporaneously by CC, initialed daily, signed and dated on the bottom of the form by CC and initialed and dated by the school principal.
- d) 1:1 Teacher Assistant Tracking Documents – indicate on a daily basis whether CC was working with the 1:1 child SO in the AM and also indicates what she was doing if the 1:1 child was absent. This document was initialed every day by CC, signed and dated by her on the bottom of the page, and signed and initialed by the principal.

2. **NM** – OSC proposes disallowing PM salary for March-June 2020.

AM assignment for 3/1/20 – 6/26/20 NM was a TA in 1E-AM.

PM assignment 3/1/20 – 3/15/20 - NM was a 1:1 Aide in 1E working with 1:1 child JMH who was decertified from 1:1 services on 3/17/2020. From 3/1/20 – 3/31/20 – 3/31/20 NM was a TA Floater in the PM assisting with remote learning and placed as a TA in remote classroom 1E. During April, May and June 2020, NM was a TA in remote classroom 1E.

The following documentation supports the above assignments:

- a) Screenshot of CMR that indicates that the 1:1 child JMH with whom NM was working as a 1:1 aide was decertified from 1:1 services on 3/17/20.
- b) PM Class lists from March, April, May, and June 2020 indicate that NM was a TA in remote classroom 1E during this time.

- c) Principal Grids dated April 22 – May 31, 2020 and June 1-June 30, 2020 indicate that NM was a TA in an AM class and a TA in a PM class.

3. **MP** – OSC proposes disallowing Salary for PM for March, April and June 2020.

PM assignment 3/1/20 – 3/15/20 MP was a 1:1 Aide in classroom 2P working with 1:1 child (ME) who was decertified from 1:1 services on 3/17/20. From 3/17/20 - June 30, 2020 MP was a TA Floater in the PM assisting with remote learning and was placed in remote classroom 2P during March, April, May and June 2020.

The following documentation supports the above assignments:

- a) Screenshot of CMR that indicates that the 1:1 child (ME) with whom MP was working as a 1:1 aide was decertified from 1:1 services on 3/17/20.
- b) Principal Grids dated April 22 – May 31, 2020 and June 1 – June 30, 2020 indicate that MP was a TA in an AM class and a TA in a PM class.
- c) PM Class lists from March, April, May, and June 2020 indicate that MP was a TA in remote classroom 2P during this time.

4. **PM** – OSC proposes disallowing PM salary for March 16, 2020 -June 2020.

PM assignment 3/1/20 – 3/15/20 -PM was a 1:1 Aide in classroom 1E working with 1:1 child (ET) who was decertified from 1:1 services on 3/17/20 From 3/17/20 - June 30, 2020, PM was a TA Floater/TA in the PM assisting with remote instruction and was placed in remote classroom 1E.

The following documentation supports the above assignments:

- a) Screenshot of CMR that indicates that the 1:1 child (ET) with whom PM was working as a 1:1 aide was decertified from 1:1 services on 3/17/20.
- b) Principal Grids dated April 22-May 31, 2020 and June 1-June 30, 2020 indicate that PM was a TA in an AM class and a TA in a PM class.

5. **MOV**– OSC proposes disallowing salary for September 2019.

In September 2019, MOV was a TA in classroom 1E in the AM and 1E in the PM. In the AM, MOV was the 3rd TA in classroom 1E because the 13th overenroll student was supposed to start in September 2019. MOV was placed in the class to learn the routines of the class, get to know the children, and acclimate to the classroom in anticipation of the 13th child starting in September. It turned out that due to an unforeseen delay, the 13th child started in the beginning of October 2019.

In the PM, MOV was assigned as a TA in room 1E. However, this PM half day class did not open in September as there were no children enrolled as of September. Therefore, MOV was a TA Floater in the PM for the month of September while waiting for the PM Half Day Class to open.

The following documentation supports the above assignments:

- a) Staff Rosters dated 9/5/19, 9/16/19, 9/23/19 indicate that MOV was placed as a TA in class

1E in the AM and 1E in the PM.

- b) PM Class List for Classroom 1E dated 9/3/19 – lists MOV as a TA but indicates that there are no children yet in the class.
 - c) Floater Teacher / Floater Teacher Assistant Tracking Form for MOV for September 2019 indicates activities engaged in by MOV every day, initialed by her daily, signed and dated by her on the bottom of the page and initialed and dated by the principal.
 - d) Principal Grids dated September 1 – September 15, 2019, and September 16-September 27, 2019 indicate that MOV was a classroom TA in the AM and in the PM.
6. **OSR** - On the revised OSC spreadsheet received on 11/3/23, OSC no longer proposes to disallow AM salary from January 2020 – June 2020. However, OSC continues to propose disallowing AM and PM salary from September 2019 – December 2019 and PM salary from January 2020 – June 30, 2020.

Assignments: OSR was a TA floater in the AM and PM from September 2020 – December 2020.

The following documentation supports the assignments for OSR mentioned above: Please note that OSR is referred to in these documents as either OSR, OS or ██████████.

- a) Staff Rosters 2019 – 2020 dated 9/5/19, 9/5/19 amended, 9/16/19, 9/23/19, 10/2/19, 10/16/19, 10/18/19, 11/1/19, 11/19/19 – list OSR as a TA floater in the AM and as a TA floater in the PM.
- b) Staff Roster 2019 – 2020 dated 12/16/19 lists OSR as a TA floater in the AM. Please note that although it lists OSR as a 1:1 aide in the PM in room 4E for 1:1 child YM, in parentheses it says January, indicating that this 1:1 child was only authorized to start enrollment on January 6, 2020 and therefore was not in the class in December.
- c) Screenshot of Vendor Portal indicates that the 1:1 child YM to whom OSR was assigned as a 1:1 Aide was authorized to start 1:1 services on 1/6/20. Therefore, he did not attend as a 1:1 child in PM class 4E.
- d) PM Half Day Class Lists dated 12/26/19 indicates that there is no 1:1 child in PM class 4E at all and does not list OSR as a 1:1 Aide in this PM class 4E.
- e) Floater Teacher/ Floater Teacher Assistant Tracking Forms for Sept 1-15, 2019 - Sept. 16-31, 2019, October 1-15, 2019, October 16-31, 2019, November 1-15, 2019, November 16-31, 2019, December 1-15, 2019, December 16-31, 2019 indicate placement / activity that OSR engaged in as a TA Floater in the AM and PM which she initialed daily, signed and dated the form on the bottom of the page which was then initialed by the principal. The format of the form is that she indicates the activity in the AM that she performed as an AM Floater followed by the symbol / then followed by the activity she performed as a PM Floater.
- f) Principal Grids dated September 1-15, 2019, September 16 – September 27, 2019, October 1–15, 2019, October 16–31, 2019, November 1-15, 2019, November 16–30, 2019, December 1-15, 2019, December 16–December 31, 2019 indicate that OSR was an AM TA Floater and a PM TA Floater/ performed PM prep for AM classroom teachers in the PM.

PM assignment 3/1/20 – 3/15/20 OS was a 1:1 Aide in 4E-PM working with 1:1 child (YM).

However, YM was decertified from 1:1 services on March 17, 2020. From March 16, 2020 – June 30, 2020, OSR was a TA Floater / TA in the PM working in the remote classrooms and assisting with remote learning.

The following documents support the PM assignments from March-June 2020:

- a) Screenshot of CMR indicates that 1:1 child who OSR was working with in class 4E as a 1:1 aide was decertified from 1:1 services on March 17, 2020.
- b) Principal Grids dated April 22 – May 31, 2020, and June 1 – June 30, 2020 indicate that OSR was a TA in a class in the AM and in the PM.

7. **MR (MAR)** - OSC proposes disallowing salary for September 2019 and April 2020.

AM assignment for 9/1/19 and 4/1/20 M was a TA in 2P-AM. She was furloughed as of 4/21/20.

PM assignment for 9/1/19-9/30/19 M was a TA Floater and from 4/1/20-4/21/20 she was a TA in 2P-PM and was furloughed as of 4/21/20.

The following documents support the AM and PM assignments: Please note that MR is referred to as MAR or as MR and sometimes its shortened to MAR.

- a) Principal Grids dated September 1-15, 2019 and September 16-27, 2019 indicate that MAR was an AM TA in a class and a PM TA Floater/ Provided Prep in the PM for AM Teachers (PM Prep for AM classes).
- b) Staff Rosters dated 9/5/2019, 9/5/19 amended, 9/16,19, and 9/23/19 list ████████ as a TA in AM class 2P and a PM Floater in the PM (name shortened to ████████).
- c) Student Class List dated 9/3/19 lists MAR as the 3rd TA in a class of 12 children. In actuality, the first attend date for the 13th child SR was on 9/28/19. In fact, the student class list dated 10/28/19 has 13 children in the class and shows the first attend date for the 13th child SR as 9/23/19. It is standard practice to place a TA in a classroom a little while prior to the 13th child starting to get to know the students, learn the routines of the class and generally train and acclimate to the class so that when the 13th child starts enrollment, the class with 13 children functions smoothly.
- d) Floater Teacher / Floater Assistant Teacher Tracking Form dated September 1-15, 2019 and September 16 – 31, 2019 indicate activities engaged in by MAR in the PM on a daily basis.
- e) Principal Grid dated March 31 – April 21, 2020 indicates that MAR was a classroom TA in the AM and a classroom TA in the PM in April 2020.
- f) Staff Rosters dated March 2, 2020 and March 16, 2020 indicate that MAR was a TA in class 2P in the AM and was a TA in class 2P in the PM. When the school transitioned from in person to remote instruction, MAR continued working as a classroom TA in Class 2 P in the AM and in class 2P in the PM as noted in the principal's letter.
- g) Principal's Letter regarding TA class placements in April 2020 for staff furloughed on April 21, 2020. The April 2020 staff roster was created at the end of the month and only indicates that these

staff were furloughed on April 21, 2020.

h) Payroll Records indicate that MAR worked in the month of April until April 21 and was paid her salary check on April 15, 20 and April 30, 2020.

i) HR Furlough Letter dated 4/21/2020 states that [REDACTED] was being paid until April 21, 2020.

8. **LL** – OSC proposed disallowing salary for PM July and August 2019 (Summer).

PM assignment for 7/1/19 – 8/9/19 (Summer) LL was a PM TA Floater.

The following documents support the PM summer assignment:

- a) Staff Rosters dated July 1, 2019, July 16, 2019, August 1, 2019 indicate that LL was TA Floater in the PM.
- b) Floater Teacher/ Floater Teacher Assistant Tracking Form dated July 1-15, 2019, July 16 – 31 2019, August 1-15, 2019 indicate the activities that LL was engaged in on a daily basis as a TA Floater in the PM.
- c) Principal Grids dated July 1-15, 2019, July 16 – 31, 2019, and August 1 – 15, 2019 indicate that LL was a TA Floater/ Provided PM prep for AM classes.

9. **ME** – OSC proposes disallowing salary from March 16 – March 31, 2020.

AM assignment from 3/16/20-3/31/20 ME was reassigned as an AM TA / TA Floater to assist with remote learning since her 1:1 student was decertified from 1:1 services on March 17, 2020.

PM assignment from 3/16/20-3/16/20 ME was reassigned as a PM TA / TA Floater to assist with remote learning.

10. **GVO** – OSC proposes disallowing salary for April 1 – April 21, 2020.

AM assignment from 4/1/20 – 4/21/20 GVO was a TA in 4E in the AM.

PM assignment from 4/1/20 – 4/21/20 GVO was a PM TA floater. GVO continued her AM and PM assignments from March until she was furloughed on April 21, 2020.

The following documents support the AM and PM assignments from April 1, 2020 – April 21, 2020.

- a) Staff Roster 2019 – 2020 dated March 16, 2020 – lists GVO as TA in Classroom 4E. She continued in the same assignment in April until she was furloughed on April 21, 2020.
- b) Staff Roster 2019 -2020 dated April 2020 – indicates that GVO was furloughed.

Staff roster in April 2020 was updated at the end of month not reflecting staff assignments from the beginning of the month. During April, GVO continued in her AM and PM assignments from March until she was furloughed on April 21, 2020.

- c) Principal Grid dated March 31-April 21, 2020 – indicates that GVO was a TA in an AM

classroom.

- d) Payroll Records for GVO for April 2020 – indicate that she worked during April 2020 and received paychecks on April 15, 2020 and April 30, 2020.
- e) Furlough/ Termination Letter dated April 21, 2020 – Indicates that GVO was furloughed on April 21, 2020.

11. **YRO** - OSC proposes to disallow AM salary in July 2019, PM salary from 3/16/20 – 3/31/20 and AM and PM salary in April 2020,

The following documentation supports that YRO was a TA Floater in the July 16 – July 31, 2019 Period. In the PM, from 3/16/20-3/31/20, she was a TA/ TA floater in a remote classroom proving and assisting with remote instruction. During the April 1-April 21, 2020 period, YRO was a TA in room 4P in the AM. In the PM, she was a TA/ TA floater in a remote classroom proving and assisting with remote instruction:

- a) Staff Rosters dated July 1, 2019, July 16, 2019 – indicates that YRO was a TA Floater in the AM.
- b) Principal Grid dated July 31, 2019 – indicates that YRO was a TA floater in the AM.
- c) Screenshot of CMR for PM 1:1 child AA – indicates that AA was discharged from 1:1 services in the PM on 3/17/20.
- d) March 2020 Class Roster – indicates that YRO was a 1:1 aide for AA who was discharged from 1:1 services on March 17, 2020.
- e) Principal Grid dated March 31 – April 21, 2020 – indicates that YRO was a classroom TA in the AM and a 1:1 aide in the PM. However, the 1:1 child AA with whom YRO was working decertified from 1:1 services on 3/17/20.
- f) Principal Letter re COVID - indicates that YRO was a TA in room 4P in the AM and in the PM was in remote class as a TA/ TA Floater providing and assisting with remote instruction.
- g) Furlough Letter – indicates that YRO was furloughed on 4/21/20.
- h) Payroll Records – indicate that YRO worked from 4/1/20 – 4/21/20 and received payment checks on 4/15/20 and 4/30/20.

12. **CS** - AM assignment from 4/1/20 – 4/21/20 CS was an AM TA Floater.

PM assignment from 4/1/20 – 4/21/20 CS was an PM TA Floater / provided prep in the PM for AM teachers. Continued assignment from March as an AM and PM TA Floater until she was furloughed April 21, 2020 The Staff roster in April 2020 was updated at the end of month not reflecting staff assignments from the beginning of the month.

The following documentation supports the AM and PM assignments for 4/1/20 – 4/21/20:

- a) Principal Grid dated March 31 -April 21, 2020 – indicates that CS was a TA floater in the AM and

- a TA floater/ Provided Prep for AM classes in the PM.
 - b) Staff Roster dated April 2020 – indicates that CS was furloughed. The Staff Roster was updated at the end of the month not reflecting staff assignments from the beginning of the month.
 - c) Staff Roster dated March 16, 2020 – indicates that CS was a TA Floater in the AM and in the PM. CS continued being a TA Floater in the AM and PM in April 2020 until she was furloughed on 4/21/20.
 - d) Principal Letter re COVID.
 - e) Furlough letter dated 4/21/20.
 - f) Payroll Records – indicate that CS was paid from April 1,2020 – April 21, 2020 and received paychecks dated 4/15/20 and 4/30/20.
13. YC – OSC proposes disallowing AM and PM salary from March 15 – April 21, 2020 PM salary from September 2019-April 21, 2020.

AM assignment for 3/15/20-4/21/20 YC was an AM TA/ TA Floater preparing and assisting with remote learning until she was furloughed 4/21/20.

PM assignment: 9/1/19-4/21/20 - TA Floater / Providing Prep in the PM for AM classes until she was furloughed on 4/21/20.

The following documentation supports the AM and PM assignments:

- a) Staff Rosters Dated 9/5/19, 9/5/19 amended, 9/16/19, 9/23/19, 1/2/19, 10/16/19, 10/18/19, 11/1/19, 11/19/19, 12/16/19, 1/2/20, 1/13/20, 1/15/20, 2/24/20, 3/2/20, 3/16/20 – 3/31/20 – indicate that YC was a PM TA Floater.
- b) Principal Grids dated 9/1/15 – 9/15/19, 9/16/19 – 9/27/19, 10/1/19- 10/15/19, 10/16/19 – 10/21/19 11/1/19 – 11/15/19, 11/16/19 – 11/30/19, 12/1/19 – 12/15/19, 12/16/19 – 12/31/19, 1/2/ 20 - 1/15/20, 1/16/20 – 1/31/20, 2/1/20 – 2/15/20, 2/16/20 – 2/29/20, 3/1/20 – 3/15/20, 3/31/20 – 4/21/20 - indicate that in the PM, YC was a TA Floater/ Provided prep in the PM for AM classes in the PM from 9/15/19 - 4/21/20 when furloughed.
- c) Screenshot of CMR – indicates that 1:1 child IA with whom YC was working as a 1:1 aide in the AM in class 3E ended enrollment on 3/17/20.
- d) Staff Roster dated 3/16/20 indicates that in the AM, YC was a 1:1 aide in class 3E for 1:1 child IA until 3/17/20 when IA ended enrollment as a 1:1 student.
- e) Staff Roster dated April 2020 – indicates that YC was furloughed. Staff roster in April 2020 was updated at the end of month not reflecting staff assignments from the beginning of the month.
- f) Furlough Letter dated April 21, 2020.
- g) Payroll Records – indicate that YC worked from 4/1/20 – 4/21/20 and received paychecks dated 4/15/20 and 4/30/20.

- h) Principal Letter re COVID – indicates that YC was assigned to class 3E in the AM as a TA / TA Floater to prepare materials and assist with classroom instruction. In the PM, she was a TA Floater who provided prep in the PM for AM classes and assisted students to access instructional sessions.

14. **JH** – OSC proposes disallowing AM and PM salary March 15-April 21, 2020.

AM assignment for 3/15/20 – 4/21/20 After AM 1:1 child (EM) in class 3P was discharged from 1:1 services on March 6, 2020, JH was reassigned as a TA / TA Floater / creating and preparing materials and assisting with remote instruction.

PM assignment for 3/15/20 – 4/21/20. After PM 1:1 child JB in PM class 3E was discharged from 1:1 services on March 17, 2020, JH was reassigned as a TA / TA Floater/ creating and preparing materials and assisting with remote instruction.

The following documentation supports the AM and PM assignments:

- a) Staff Roster dated 3/2/20 – indicates that in the AM, JH was a 1:1 Aide in the in class 3P working with 1:1 child EM prior to EM being discharged from 1:1 services on 3/6/20. In the PM, JH was a 1:1 Aide in the in class 3E working with 1:1 child JB prior to JB being discharged from 1:1 services on 3/17/20.
- b) Screenshots of CMR – indicate that 1:1 AM child EM was discharged from 1:1 services on March 6, 2020 and that 1:1 PM child JB was discharged from 1:1 services on March 17, 2020.
- c) Principal Letter re COVID – indicates that when 1:1 students were decertified in March 2020, the 1:1 aides generally remained in the same classrooms as TAs/TA floaters/creating and preparing materials and assisting with remote instruction for all the children in the class.

JH remained in class 3P in the AM and in class 3E in the PM, creating and preparing materials and assisting with remote instruction/ helping children gain access to therapy and educational instruction for all children in the class, translating when needed for therapy and remote educational instruction.

- d) Payroll Records – indicate that JH worked until June 30, 2020 and was paid her full salary until June 30, 2020 on pay checks dated 4/15/20, 4/30/20, 5/15/20, 5/31/20, 6/15/20, 6/30/20.

15. **TC** – OSC proposes disallowing PM salary for September 1– November 29, 2019, and March 15–April 21, 2020.

AM assignment for 3/15/20–4/21/20 TC was reassigned as an AM Floater assisting with remote learning.

PM assignment for 9/5/19–11/29/19 TC was a PM TA Floater and from 3/15/20 – 4/21/20 TC was reassigned as a PM Floater assisting with remote learning until she was furloughed 4/21/20. Staff roster in April 2020 was updated at the end of month not reflecting staff assignments from the beginning of the month.

1:1 Aide 4410 salaries in 2019-2020

Metropolitan Avenue Site: See Attachment F, Parts I, II, III

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Supporting documents were provided in the addendum for the assignments of the Metropolitan Avenue staff below.

- 1) **YH** - OSC proposes disallowing AM salary from Feb. 2020-June 2020.

AM Assignment – February 2020 - TA in classroom 106.

In March, YH became a 1:1 aide until March 17, 2020, when the 1:1 child was decertified from 1:1 services. From March 17, 2020 until June 30, 2020, YH became a TA/ TA Floater in a remote Classroom.

The following documents support the AM Assignment:

- a) Full Day Class List dated 2/4/20 – indicates that YH was a TA in Class #9 in room 106 in February 2020.
 - b) Principal grids dated 2/1/20 -2/15/2020 and 2/16/20 – 2/28/20 indicate that YH was a TA in an AM class.
- 2) **EM** - The most current OSC 1:1 Aide spreadsheet proposes disallowing PM salary for EM for October 2019 and November 2019 as well as AM salary from March 16, 2020- June 30, 2020.

PM Assignment - October 2019 and November 2019 - TA Floater / Providing prep in the PM and AM classes (AM Prep in the PM).

AM Assignment – March 1-15, 2020 - EM was a 1:1 aide for 1:1 child IH who was decertified from 1:1 services on March 17, 2020. From March 17, 2020 – June 30, 2020, EH became a TA/ TA Floater in a class providing and assisting with remote instruction.

The following documents support the AM and PM Assignments:

- a) Positive Beginnings Staff Assignments School Year 2019 – 2020 dated 10/7/19 – Indicates that in the PM, EM was a TA Floater in October 2019.
- b) Positive Beginnings Staff Assignments School Year 2019 -2020 dated 11/1/19 – indicates that in the PM, EM was a TA Floater in November 2019.
- c) Principal Grids dated 10/1/19 – 10/15/19, 10/16/19 - 10/31/19, 11/1/19 - 11/15/19.
11/16/19 - 11/30/19 - indicate that in the PM, EM was providing prep for AM teachers.
- d) AM Full Day Class List dated 3/16/20 indicates that EH was a 1:1 aide in Room 202 for 1:1 child IH.
- e) Screenshot of CMR indicates that 1:1 child IH was discharged from 1:1 services on March 17, 2020.
- f) Principal COVID Letter –indicates that in mid-March 2020 when the school transitioned from in person to remote instruction due to COVID, the 1:1 children were decertified from 1:1 services on March 17, 2020, and the 1:1 aides became TA/ TA Floaters in a class providing and

assisting with remote instruction.

- 3) **MS** – OSC proposes disallowing PM salary from September 2019-January 2020, March 2020- June 2020.

PM Assignment – Provided prep in the PM for Am classes.

9/1/19 – 12/31/20 PM Assignment provide prep om the PM for AM classes.

Please note that many teachers and TAs worked in the AM and PM back-to-back and as a result, had no time to prep. Some AM teachers worked only in the AM until 1:00 and then left. Therefore, TA's who were not in a class in the PM provided prep in the PM for AM classes. Teachers submitted requests for materials needed for their AM classes and the TAs who were not in a class in the PM created the necessary materials requested in the PM for the AM classes. In addition, during these pay periods, MS also helped with late bussing from 1:00 – 1:30.

January 2020 - MS was a TA in class 111 in the PM.

March 17, 20-June 30, 20 - After March 17, 2020, when her 1:1 AM and PM students were decertified from 1:1 services MS remained in class 205 in the AM and PM as a TA/ TA Floater/ creating and preparing materials and assisting with remote instruction for all children.

April 21, 20 – June 30, 20 – MS became a TA in room 205 in the AM after MM the 13th TA in room 205 was furloughed on April 21, 2020.

The following documents support the AM and PM Assignments:

- a) Principal Grids dated 9/1/19 – 9/15/19, 9/16/19 – 9/31/19, 10/1/19 – 10/15/19, 10/16/19 – 10/31/19, 11/1/19 – 11/15/19, 11/16/19 – 11/30/19, 12/1/19 – 12/15/19, 12/16/19 – 12/31/19 – indicate that MS provided prep in the PM for AM classes.

The last column on the page or 4th column in the PM section of the principal grid is labeled in short- hand as AM Prep. In actuality, this is Prep provided in the PM for AM classes.

- b) Positive Beginnings Staff Assignment Sheets 2019 - 2020 dated 9/16/19, 10/7/19, 11/1/19, 12/3/19 -list MS as doing Bussing from 1:00 – 1:30.
- c) Half Day Class List dated 1/13/10 – lists MS as a TA in class.
- d) Screenshot of CMR for 1:1 AM child TTYC with whom MS was working with in the AM in room 205 as 1:1 aide ended enrollment as a 1:1 AM student on 3/17/20 after which MS was no longer a 1:1 aide but instead a TA/TA Floater/creating and preparing materials and assisting with remote instruction for all children.

Screenshot of CMR for 1:1 PM child TD with whom MS was working with in the PM in room 205 as a 1:1 aide ended enrollment as a 1:1 PM student on 3/17/20 after which MS was no longer a 1:1 aide in the PM but instead a TA/TA Floater/creating and preparing materials and assisting with remote instruction for all children.

- e) Principal Letter re COVID indicates that after March 17, 2020 when enrollment ended for all 1:1 students, previous 1:1 aides remained in the remote classrooms which they worked in prior to 3/17/20 and were TA/TA Floaters/created and prepared materials and assisted with remote instruction.

Therefore, after March 17, 2020, when her 1:1 AM and PM students were decertified from 1:1 services MS remained in class 205 in the AM and PM as a TA/TA Floater/creating and preparing materials and assisting with remote instruction for all children.

- f) AM and PM class lists dated 3/16/20, 3/30/20, 4/27/20, 5/7/20, 5/15/20, 5/20/20.

List MS in room 205. After April 21, 20 when MM, the 13th TA in class 205 was furloughed, MS became a TA in room 205 from April 21, 2020 until June 30, 2020.

- g) Furlough letter for [REDACTED] dated April 21, 20 – indicates that [REDACTED] who was the 13th TA in class 205 was furloughed on April 21, 2020.

- 4) **MA** - OSC proposes disallowing PM salary – Summer 2019-Jan 15, 2020, AM and PM salary – March 16, 2020 – April 21, 2020.

PM Assignment: 7/1/19-1/12/20 – Provided prep in the PM for AM classes.

Please note that many teachers and TAs worked in the AM and PM back-to-back and as a result, had no time to prep. Some AM teachers worked only in the AM until 1:00 and then left. Therefore, TA's who were not in a class in the PM provided prep in the PM for AM classes. Teachers submitted requests for materials needed for their AM classes and the TAs who were not in a class in the PM created the necessary materials requested in the PM for the AM classes. In addition, during July 2019, MA also helped with bussing from 1:00 – 1:30.

PM Assignment: 1/2/20 – 1/12/20 - TA Floater.

AM and PM Assignment: 3/16/20 – 4/21/20: After the AM 1:1 child DP was decertified from 1:1 services on 3/17/20, and the PM 1:1 child EC was decertified from 50% 1:1 services on 3/17/20, MA became a TA/TA Floater/creating and preparing materials and assisting with remote instruction for all students in class 106 in the AM and class 206 in the PM.

The following documents support the AM and PM Assignments:

- a) Principal Grids dated 9/1/19 – 9/15/19, 9/16/19 – 9/31/19, 10/1/19 – 10/15/19, 10/16/19 – 10/31/19, 11/1/19 – 11/15/19, 11/16/19 – 11/30/19, 12/1/19 – 12/15/19, 12/16/19 – 12/31/19 – indicate that MA provided prep in the PM for AM classes.

The last column on the page or 4th column in the PM section of the principal grid is labeled in short and as AM Prep. In actuality, this is Prep provided in the PM for AM classes.

- b) Positive Beginnings Staff Assignments Summer 2019 dated 7/1/19 indicates that MA also assisted with bussing from 1:00 – 1:30 pm.
- c) Positive Beginnings Staff Assignments 2019 – 2020 dated 1/2/20 – indicates that MA was a TA

Floater in the PM in January.

- d) Principal Grids dated 1/15/2020 indicates that MA became a 1:1 from 1/13/20 - 1/15/20 or 3 times during this time period. However, from January 2, 2020-January 12, 2020, MA was a TA Floater as indicated on the Positive Beginnings Staff Assignments Summer 2019 dated 1/2/20.
- e) Screenshot of CMR – indicates that the AM 1:1 child DP was decertified from 1:1 services on 3/17/20, and the PM 1:1 child EC was decertified from 50% 1:1 services on 3/17/20.
- f) Principal Letter re COVID indicates that after March 17, 2020 when enrollment ended for all 1:1 students, previous 1:1 aides remained in the remote classrooms which they worked in prior to 3/17/20 and were TA/TA Floaters/created and prepared materials and assisted with remote instruction.

Therefore, after March 17, 2020, when her 1:1 AM and PM students were decertified from 1:1 services, MA remained in class 106 in the AM and in class 206 in the PM as a TA/ TA Floater/ creating and preparing materials and assisting with remote instruction for all children until she was furloughed in April 21, 2020.

- g) AM and PM class lists dated 3/16/20, 3/30/20, 4/27/20 list ██████████ in class 106 in the AM and in class 206 in the PM. where she remained after her 1:1 AM child and 1:1 PM child were decertified from 1:1 services on March 17, 2020.
- h) Furlough Letter dated 4/21/2020.
- 5) IV - OSC proposes disallowing 4410 salary for AM salary for summer 2019 and September 1 – Sept 15, 2019 and PM salary from September 15, 2019 – November 30, 2019.

AM Assignments – Summer 2019 - TA in classroom 105 September 1, 2019 – September 15, 2019 - TA in classroom 106 / TA Floater.

PM Assignments: September 16, 2019 – November 30, 2019 – TA who provided prep in the PM for AM classes According to the principal grid, her last day of employment was 11/19/19.

The following documents support the AM and PM Assignments: Please note that the documents refer to IV by both ██████████ which is the correct name and by IV which is the incorrect name; however, ██████████ and ██████████ are the same person.

- a) Full Day Class Lists - Summer 2019 dated 7/8/19 and 8/1/19 – indicate that IV was a TA in class 105 in July and August 2019 in the AM.
- b) Positive Beginnings Staff Assignments Summer 2019 dated 7/1/19 indicates that IV was a TA in AM 19 class 105 during summer 2019.
- c) Principal Grids dated 7/15/19, 7/31/19, 8/15/19, 8/31/19 indicate that IV was a TA in an AM class during summer 2019.
- d) Full Day Class List 2019 -2020 – dated 9/6/1 and 9/12/19 - list IV as a TA in Room 106.

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- e) Positive Beginnings Staff Assignments 2019 -2020 dated 8/14/19 lists IV as a TA in room 106 in the AM.
- f) Principal Grid dated 9/15/19 indicates that IV was a TA floater who became a 1:1 for 1 day during this time period in the AM.
- g) Principal Grids dated 9/1/19 – 9/15/19, 9/16/19 – 9/31/19, 10/1/19 – 10/15/19, 10/16/19 – 10/31/19, 11/1/19 – 11/15/19, 11/16/19 – 11/30/19 indicate that in the PM, IV provided prep for AM classes in the PM.

The last column on the page or 4th column in the PM section of the principal grid is labeled in short-hand as AM Prep. In actuality, this is Prep provided in the PM for AM classes.

Please note that many teachers and TAs worked in the AM and PM back-to-back and as a result, had no time to prep. Some AM teachers worked only in the AM until 1:00 and then left. Therefore, TA's who were not in a class in the PM provided prep in the PM for AM classes. Teachers submitted requests for materials needed for their AM classes and the TAs who were not in a class in the PM created the necessary materials requested in the PM for the AM classes.

- 6) **JV** - OSC proposes disallowing PM salary for Sept. 2019 – January 15, 2020, and AM and PM for March 16, 2020 – April 21, 2020.

PM Assignment – September 1, 2019 – Jan 15, 2020 - Provide prep for AM teachers in the PM (AM prep). JV also assisted with bussing from 1:00 – 1:30 pm.

AM and PM Assignment – March 16, 2020-April 21, 2020 - TA Floater in Remote Classrooms Assisting with Remote Instruction.

The following documents support the AM and PM Assignment:

- a) Principal Grids dated 9/1/19-9/15/19, 9/16/19-9/31/19, 10/1/19-10/15/19, 10/16/19-10/31/19, 11/1/19-11/15/19, 11/16/19-11/30/19, 12/1/19-12/15/19, 12/16/19-12/31/19 – indicate that JV provided prep in the PM for AM classes.

The last column on the page or 4th column in the PM section of the principal grid is labeled in short-hand as AM Prep. In actuality, this is Prep provided in the PM for AM classes.

Positive Beginnings Staff Assignments School Year 2019 – 2020 dated 9/16/19, 10/7/19, 11/1/19, 12/3/19 indicate that JV assisted with bussing from 1:00 – 1:30.

- b) Screenshots of CMR – indicate that the AM 1:1 child [REDACTED] (IT) was decertified from 1:1 services on 3/17/20, and the PM 1:1 child YM was decertified from 1:1 services on 3/17/20.
- c) Principal Letter re COVID indicates that after March 17, 2020 when enrollment ended for all 1:1 students, previous 1:1 aides remained in the remote classrooms which they worked in prior to 3/17/20 and were TA / TA Floaters / created and prepared materials and assisted with remote instruction. Therefore, JV remained in AM class 112 and PM class 111 until she was furloughed on April 21, 2020.

- d) Furlough Letter dated 4/21/20.
- 7) **RM** – OSC proposes disallowing AM salary from for November 22, 2019 – November 30, 2019.
AM Assignment - TA Floater- November 22, 2019 – November 30, 2019.

The following document supports the AM Assignment:

- a) Principal Grid dated Nov. 16, 2019 – November 30, 2019 indicates that RM was an AM TA Floater from November 22, 2019 which was her first date of employment until November 30, 2019. She is not listed on the November 2019 Staff Assignment sheet because she started employment on 11/22/19, after the form was already completed.
- 8) **VC** - OSC proposes disallowing AM and PM salary from March 16, 2020 - April 21, 2020. PM Salary – September 2019 – December 15, 2019.

PM Assignment: September 2019 – December 15, 2019 - PM Floater / Provided Prep in PM for AM Classes. She also assisted with bussing at 1:00.

AM and PM Assignment: March 16, 2020-April 21, 2020 - TA/TA Floater/Providing Prep and assisting remote instruction.

The following documents support the AM and PM Assignments:

- a) Principal Grids dated 9/1/19 – 9/15/19, 9/16/19 – 9/31/19, 10/1/19 – 10/15/19, 10/16/19 – 10/31/19, 11/1/19 – 11/15/19, 11/16/19 – 11/30/19, 12/1/19 – 12/15/19 - indicate that VC was providing prep in the PM for AM classes. The last column on the page or 4th column in the PM section of the principal grid is labeled in short-hand as AM Prep. In actuality, this is Prep provided in the PM for AM classes.
- b) Positive Beginnings Staff Assignments School Year 2019 – 2020 dated 9/16/19.
10/7/19, 11/1/19, 12/3/19 indicate that JV assisted with bussing from 1:00 – 1:30.
- c) Screenshots of CMR – indicate that the AM 1:1 child MJ was decertified from 1:1 services on 3/17/20, and the PM 1:1 child AF was decertified from 1:1 services on 3/17/20.
- d) Principal Letter re Role of 1-1 Paraprofessionals during COVID.
- e) Furlough Letter dated 4/21/20.
- 9) **FV** - OSC proposes disallowing PM salary from September 1, 2019 – December 31, 2019 and March 16, 2020 – April 21, 2020.

PM Assignment - September 1, 2019 – December 31, 2019 - TA providing “prep” for AM teachers in the PM (AM prep).

AM and PM Assignment from March 16, 2020-April 21, 2020 – TA Floater in AM and TA Floater in PM assisting with remote instruction in classrooms.

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PM Assignment - September 1, 2019-December 31, 2019 - TA providing “prep” for AM teachers in the PM (AM prep).

AM and PM Assignment from March 16, 2020-April 21, 2020 – TA Floater in AM and TA Floater in PM assisting with remote instruction in classrooms.

The following documents support the AM and PM Assignments:

- a) Principal Grids dated 9/1/19 – 9/15/19, 9/16/19 – 9/31/19, 10/1/19 – 10/15/19, 10/16/19 – 10/31/19, 11/1/19 – 11/15/19, 11/16/19 – 11/30/19, 12/1/19 – 12/15/19, 12/16/19 – 12/31/19 – indicate that FV provided prep in the PM for AM classes.

The last column on the page or 4th column in the PM section of the principal grid is labeled in short-hand as AM Prep. In actuality, this is Prep provided in the PM for AM classes.

- b) Screenshots of CMR – indicate that the AM 1:1 child AC was decertified from 1:1 services on 3/17/20 and the PM 1:1 child JD was decertified from 1:1 services on 3/17/20.
 - c) Principal Letter re Role of 1-1 Paraprofessionals During COVID.
 - d) Furlough Letter dated 4/21/20.
- 10) **ZA** - OSC proposes disallowing PM Salary for September 2019 – December 2019 and March 16, 2020 – April 21, 2020.

PM Assignment - September 2019 - December 2019 - TA who provides “prep” for AM teachers in the PM (AM prep on principal grid).

AM and PM Assignments – March 16, 2020 - April 21, 2020 - TA Floater in AM and TA Floater in PM assisting with remote instruction in classrooms.

The following documents support the AM and PM Assignments:

- a) Principal Grids dated 9/1/19 – 9/15/19, 9/16/19 – 9/31/19, 10/1/19 – 10/15/19, 10/16/19 – 10/31/19, 11/1/19 – 11/15/19, 11/16/19 – 11/30/19, 12/1/19 – 12/15/19, 12/16/19 – 12/31/19 – indicate that ZA provided prep in the PM for AM classes.
- b) The last column on the page or 4th column in the PM section of the principal grid is labeled in short-hand as AM Prep. In actuality, this is Prep provided in the PM for AM classes.

Screenshots of CMR – indicate that the AM 1:1 child AMT was decertified from 1:1 services on 3/17/20 and the PM 1:1 child IBJ was decertified from 1:1 services on 3/17/20.

- c) Principal Letter re: Role of 1:1 Paraprofessional During School Year 2019 -2020.
 - d) Furlough Letter.
- 11) **YA** - OSC proposes disallowing AM Salary in July 2019.

AM Assignment: July 2019 - TA in Classroom 205.

PM Assignment: September 1, 2019 – October 31, 2019 – Provided Prep in the PM for AM Classes.

The following documents support the AM and PM Assignments:

- a) Positive Beginnings Staff Assignments Summer 2019 dated 7/1/19- indicates that YA is a TA in class 205.
- b) Summer 2019 Full Day Class dated 7/8/19 lists YA as the 13th TA in class 205. There are 13 children in the class.
- c) Principal Grids dated 7/15/19 and 7/31/19 indicate that YA was a TA in a class in the AM from July 1, 2019 until 7/29/19 when she became a 1:1 aide for 2 days (i.e. July 29 and July 30, 2019).
- d) Principal Grids dated 9/15/19, 9/30/19, 10/15/19, 10/31/19 – indicate that in the PM, YA was providing prep to AM classes in the PM.

The last column on the page or 4th column in the PM section of the principal grid is labeled in short-hand as AM Prep. In actuality, this is Prep provided in the PM for AM classes.

12) LE – OSC proposes disallowing PM salary in July 2019 and AM and PM salary from March 16, 2020 – April 21, 2020.

PM Assignment – July 2019 – TA who provided “prep” to AM teachers in the PM (referred to as AM Prep on principal grid) She also assisted with bussing from 1:00 – 1:30.

AM and PM Assignments from March 16, 2020 – April 21, 2020 – TA Floater in AM and TA Floater in PM in remote classrooms assisting with remote instruction.

The following documents support the AM and PM Assignments:

- a) Positive Beginnings Staff Assignments Summer 2019 dated 7/1/19 - indicates that LE is a 1:1 Aide 50 % of the time with child MB in AM class 206. The other 50 % of the time, LE is a TA Floater in the AM. In the PM, LE assists with bussing and then provides prep in the PM for AM classroom teachers.
- b) Summer Full Day AM Class List dated 7/8/19 – Indicates that LE is a 1:1 aide 50% of the time in AM Class 206. The other 50% of the time, LE is a TA Floater.
- c) Screenshots of CMR – indicate that the AM 1:1 child MB was decertified from 1:1 services on 3/17/20.
- d) Principal Letter re Role of 1-1 Paraprofessionals During COVID – indicates that when the school transitioned to remote instruction in mid-March, the former 1:1 aides assisted all the children in the remote classroom with remote instruction / prepared materials and participated in the delivery of classroom lessons.

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- e) Principal Grids dated March 15, 2020, March 31, 2020, April 15, 2020, April 30, 2020 indicate that LE was a TA Floater until she was furloughed on April 21, 2020.
 - f) Furlough Letter dated April 21, 2020 indicates that LE was furloughed on April 21, 2020.
- 13) **EV** - OSC proposes disallowing PM salary for April 2020-June 2020.

The following documents support the AM and PM Assignments:

- a) Principal Grids dated 9/1/19 – 9/15/19, 9/16/19 – 9/31/19, 10/1/19 – 10/15/19, 10/16/19 – 10/31/19, 11/1/19 – 11/15/19, 11/16/19 – 11/30/19 indicate that in the PM, EV was providing preparation for AM classes (referred to as AM prep on principal grid).

The last column on the page or 4th column in the PM section of the principal grid is labeled in short-hand as AM Prep. In actuality, this is Prep provided in the PM for AM classes.

- b) Screenshots of CMR – indicate that the AM 1:1 child EJ was decertified from 1:1 services on 3/17/20.
 - c) Principal Letter re Role of 1-1 Paraprofessionals During COVID – indicates that when the school transitioned to remote instruction in mid-March, the former 1:1 aides assisted all the children in the remote classroom with remote instruction / prepared materials and participated in the delivery of classroom lessons.
- 14) **BM** – OSC proposes disallowing AM salary for March 16, 2020 – April 30, 2020

AM Assignment – March 16, 2020 – April 21, 30, 2020 - TA Floater in remote classrooms assisting with remote instruction.

The following documents support the AM Assignment:

- a) Principal letter indicates that when the school transitioned to remote instruction in mid-March due to COVID, former 1:1 Aides were asked to work with all the students in the class preparing materials and assisting with classroom instruction.
- b) Screenshot of CMR – indicates that AM 1:1 child RV ended enrollment on 3/17/20.
- c) Furlough Letter – dated April 21, 2020.

- 15) **AC** – OSC proposes disallowing AM salary from July 1, 2019-July 15, 2019.

The following documents support the AM Assignment:

- a) Positive Beginnings Staff Assignments Summer 2019 – indicates that AC was a 13th TA in AM classroom 106 which had 13 children in July 2019.
- b) Principal Grid dated 7/15/19 indicates that AC was a TA in an AM classroom.

Shared Staff

We challenge the auditor’s proposed finding that \$72,000 in compensation costs for 6 employees who provided housekeeping and janitorial services was excessive and over allocated to the SED preschool cost-based programs.

State Comptroller’s Comment – The disallowance amount in the draft report was \$72,100 and not \$72,000. Based on our review of additional documentation provided by Positive Beginnings, the disallowed amount has been reduced for the final report.

We recognize that the auditors considered the square footage / space measurement calculations upon which Positive Beginnings allocated these shared costs but must renew our challenge of the auditors’ measurements which “did not match” measurements used by Positive Beginnings.

We believe the auditors have used an incorrect formula in the reconciliation of 2019-2020 costs. The provided Excel worksheet indicates the formulae used was $M6 * M22$, resulting in a recalculated cost of \$48,595 and a disallowance of \$31,688. To the contrary, the appropriate formulae to be used is $G6 * M22$ which would result in a recalculated cost of \$72,419 and a disallowance of \$7,844. (See: Attachment G)

State Comptroller’s Comment – The final report reflects the reduced disallowance.

For these reasons, we challenge the auditors’ determination around space measurements and resultant “over-allocations” as based upon a false premise of square footage.

State Comptroller’s Comment – We strongly disagree. Our determination is not based upon a false premise of square footage. Rather, it is based on measurements we conducted, staff interviews, and a review of records provided by Positive Beginnings.

Non-Program Staff Compensation

We acknowledge that the Program Director may have, on specific occasions, assumed responsibilities and performed select tasks otherwise performed by the Executive Director. However, these activities were performed when the absence of the Executive Director compelled, and on such other rare occasion as to be insignificant as a reflection of overall position tasks. The job description for the Program Director titled position clearly identifies the general responsibilities of the position, as assumed by the Program Director. We do not believe that the occasional and incidental additional tasks performed elevate the position to an overall administrative agency expense, as the auditors’ would suggest.

State Comptroller’s Comment – We stand by our findings. Our review found that this individual’s responsibilities were not just related to a specific program but were attributable to the overall operation and direction of the organization and, as such, should be reported as an agency administration cost, as required in the RCM.

In addition, we note that the auditors’ reference to the Program Director signing a Note with Chase Manhattan Bank for a Line of Credit for 3 consecutive years. To clarify, these Notes were signed by [REDACTED] in her role as an owner, corporate officer, president of the Corporation, not as Program Director of the educational program operations. Chase Manhattan Bank requires that the Note for the Line of Credit of \$1,250,000 be signed by the owners/ corporate officers of the Corporation. In fact, the Bank requires yearly

Personal Financial Statements and personal tax returns of the owners of the Corporation who are personally liable to repay the Line of Credit. Therefore, SL, who is both an owner and President of the Corporation, was required by Chase Manhattan Bank to sign the Note in order to obtain and annually renew the Note / Line of Credit necessary to maintain the cash flow that enables the 4410 program to be fiscally viable.

State Comptroller's Comment – We stand by our findings. Our review found that this individual's responsibilities were not just related to a specific program but were attributable to the overall operation and direction of the organization and, as such, should be reported as an agency administration cost, as required in the RCM.

Similarly, the agreements signed by the Program Director with legal, pension, IT, accounting consultants as well as fiscal salary agreements with staff reflect her interest in these services as an owner/ President of the Corporation. These agreements are usually signed during her personal time (e.g. lunch time or after hours). The occasional execution of these agreements does not diminish her role and responsibilities performed on a daily basis as a Program Director.

State Comptroller's Comment – We stand by our findings. Our review found that this individual's responsibilities were not just related to a specific program but were attributable to the overall operation and direction of the organization and, as such, should be reported as an agency administration cost, as required in the RCM.

Upon the request for further explanation of the title position by the Rate Setting Unit in 2015, Positive Beginnings shared the following:

SL, the Program Director at Positive Beginnings, is one of the founders of Positive Beginnings and has been developing and shaping its educational program since 1998. SL has an Early Childhood degree, a master's Degree in special education, an SAS degree, and has been in the field of early childhood special education for over 40 years.

State Comptroller's Comment – We stand by our findings. Our review found that this individual's responsibilities were not just related to a specific program but were attributable to the overall operation and direction of the organization and, as such, should be reported as an agency administration cost, as required in the RCM.

The following are some of her job responsibilities:

- Is responsible for the overall oversight of the educational programming at both school sites, namely Metropolitan Ave. and Main Street Sites.
- Is responsible to make sure that educational best practices are being followed.
- Is responsible to make sure that teacher student ratios are always properly maintained,
- Is responsible to make sure that developmentally appropriate materials are being utilized.
- Is responsible to make sure that instruction is individualized to meet each child's specific IEP goals.
- Is responsible to make sure that students' progress is carefully monitored through data collection which then drives instructional strategies as well as determines appropriate class placement.
- Works closely with the school principals to help staff develop school wide educational goals each year and monitors that these goals are achieved each year.
- Instrumental in having both The Main Street and Metropolitan Ave Sites adopt and implement a school wide social: emotional curriculum called Second Step.
- Instrumental in having both the Main Street and Metropolitan Ave. Sites adopt and implement the

Positive Behavioral Instructional Supports Program (PBIS).

- Instrumental in having Positive Beginnings adopt and implement a pre-reading program called Foundations which is part of the Wilson Reading Program which proved effective in helping children learn letters, a major predictor for success in kindergarten.
- Involved with monitoring and overseeing every aspect and facet of educational programming in order to promote a high-quality educational program at Positive Beginnings.
- Involved with staffing issues, recruitment and hiring of qualified staff, staff promotion, firing, etc. as needed.
- Involved with all staff training to promote staff growth throughout the school year as well as during the 4 designated Staff Development Days.
- Monitors student progress; reviews student report cards.
- Monitors staff performance; reviews staff performance reviews.
- Works very closely with the school principal at each site, guides and mentors the principals as well as other staff in all aspect of educational programming and helps them to achieve school wide educational goals.
- Is instrumental in coordinating training for staff on DOHMH regulations, Article 47, Health and Safety Plan, Department of Labor regulations such as a policy on Prevention of Sexual Harassment in the Workplace etc.
- Helped to develop and currently helps coordinate updates of the Staff Employee Manual as needed which deals with policies and procedures of Positive Beginnings that affect staff.
- Instrumental in developing and updating as needed educational and programmatic policies and procedures of Positive Beginnings.
- Mentors principals and staff as needed, during school hours and after school hours and is available and accessible to help staff 24/7.

Note that NYSED accepted this clarification in support of salary costs and expenses claimed for this title position. We would, then, anticipate a similar favorable reconsideration by the audit team.

State Comptroller's Comment – Although requested, neither SED nor Positive Beginnings officials provided any documentation to support Positive Beginnings' assertion that SED approved or accepted Positive Beginnings' clarification in support of salary costs and expenses claimed for this title position.

As also indicated, the Program Director reviews and signs children's progress reports/ report cards 3-4 times a year as well as staff annual performance reviews conducted by supervisors. She sometimes attends staff team meetings involving difficult decisions about children that need her input. In addition, she attended teacher meetings, lead meetings, and director's meetings as needed.

Bonus Compensation

We challenge the audit team's determination that certain bonus awards made for the fiscal year ending June 30, 2019, lacked supporting documentation. Employee performance evaluations provided, as required by the Reimbursable Cost Manual, support the bonuses awarded to eligible and qualifying personnel.

In addition, Positive Beginnings, Inc. challenges the audit teams Recalculated Final Rating for 2 of the 3 employees reviewed, specifically, for employee #18 and employee #15. Annual Performance Evaluation Forms for these employees were provided together with our analysis highlighting the differences in the calculation of the performance ratings by Positive Beginnings and by the audit team.

State Comptroller's Comment – The adjustment was already reflected in the draft report.

Calculations For Employee #18

The calculation of the Performance Ratings differed because there were 5 items on the rating scale which were marked by the principal as N/A and therefore were not used in the rating scale by Positive Beginnings resulting in a total possible evaluation score of 108. In contrast the audit team included the 5 items marked as N/A in the rating scale making the total possible evaluation score 128 based on 32 items. Although the evaluation score of the employee on the rating scale (numerator) was the same in the calculations of both Positive Beginnings and the audit team, the Total Possible Evaluation Score based on the number of items in the rating scale (denominator) differed, resulting in the ratio of the employee evaluation score on the rating scale (numerator) and the total possible evaluation score based on the number of items on the rating scale (denominator) yielding different percentage scores or overall performance ratings by Positive Beginnings and by the audit team. We believe that the 5 items marked by the principal as N/A should not be included in the calculation of the Performance Rating since the elements measured by these 5 items did not apply to this employee.

Calculations for Employee #15

The difference in the recalculation of the Performance Ratio Score for Employee #15 between the audit team and Positive Beginnings, Inc. is the result of the audit team not adding in a rating of 1 for Punctuality into the Evaluation Score in the numerator and based the Total Possible Evaluation Score on 28 items which included 2 blank items at the end of the rating scale that had no description of what the items measured ($28 \times 4 = 112$) in the denominator resulting in a Performance Ratio score of .87. By contrast, Positive Beginnings, Inc. appropriately added in the rating of 1 for Punctuality into the Evaluation Score (numerator) and based the total Possible Evaluation Score on 26 items which all had verbal descriptions of what the item measured and did not include the 2 blank items at the end of the rating scale that did not describe what the items measured resulting in a total possible evaluation score of 104 ($26 \times 4 = 104$) in the denominator resulting in a Performance Ratio Score of .94.

We believe that the Positive Beginnings, Inc. calculations are correct in that all the ratings were added into the Evaluation Score in the numerator and the Total Possible Evaluation Score in the denominator did not include blank items, only items that had verbal descriptions of what the items measured.

State Comptroller's Comment – The adjustment was already reflected in the draft report.

OTHER THAN PERSONAL SERVICE COSTS

Unreasonable Consultant Expenses

We challenge the proposition that the services of the consultant (\$54,600) were either duplicative or otherwise the responsibility of an existing management titled position.

State Comptroller's Comment – We stand by our findings. The services and tasks performed by the consultant are those that should have been performed by Positive Beginnings employees.

Point of fact, Positive Beginnings as engaged individuals to provide staff support, training and development throughout its many years of operations. The consultant identified as a former employee of the program assumed the consultant's responsibility upon the end of the former consultant's tenure. Respectfully, we believe taking note of consultant's former position with the program to be salacious and unnecessarily provocative and request, accordingly, reconsideration of the narrative in that regard.

State Comptroller's Comment – We strongly disagree. Taking note of the consultant's former position with the program was neither salacious nor unnecessarily provocative. Our report does not indicate that the consultant was a former employee.

We also note that the services were attributed to Code Number 347 – Staff Training, defined to mean “an individual responsible for training of program participant core staff in the areas of counseling, record keeping, case management, etc.” and such other operational features requiring strict compliance and awareness. Thus, the services provided to “unseasoned” staff, especially during periods of tremendous staff turnover, is most reasonable, necessary and program related. We note also RSU's review of these costs without disallowance for the entirety of the program's reporting of such costs.

The educational consultant met with teachers, teacher assistants and other staff, discussed their training needs and provided training in areas of stated need both in groups and individually. Teacher and other staff training focused on curriculum, trained staff in helping students develop foundational skills in the 5 essential pillars of reading, provided data collection training to help staff understand behavior and guide intervention, train staff to use data to evaluate curriculum, review and train in health and safety protocols found in the Child Care Safety Plan, Health Care Plan, training on policies and procedures, compliance with Article 47 and Article 47 mandatory trainings, training in school wide implementation of Positive Behavioral Supports (PBIS), training in implementation of social emotional curriculum (Second Step), provided 1:1 and group training on Confidentiality Guidelines, trained staff in policies and procedures related to record keeping, attendance, RDNA and T2P procedures, outreach procedures to obtain absence notes, conducted internal self-audits/ reviews of teacher attendance cards/ attendance procedures, identified issues and trained staff in proper protocols, policies and procedures in order to be in compliance, trained staff on Code of Conduct for Parents Procedures, reviewed with staff and updated the Parent Handbook, Teacher, TA, and Therapist Manuals, Child Care Safety Plan, trained staff in “Elijah's Law” requiring child care providers to follow guidelines for preventing and responding to Food Allergy Anaphylaxis, etc. Our teachers, teaching assistants and other staff have expressed appreciation for the continuous training they receive at Positive Beginnings, Inc. which helps them grow as professionals. Many staff members have expressed that this is one of the reasons why they enjoy their work and this contributes to their decision to continue working at Positive Beginnings, Inc. Therefore, it is thought that the training provided by the educational consultant helps with staff retention.

Property-Related Expenses

With the exception of specific spaces identified below, the calculation and designation of which we challenge, we have reviewed the auditors' determinations and challenge the auditors' determination of “overallocation” of property related expenses as a result of an overallocation of agency administrative space. Specifically, the auditors' did not make corresponding adjustments to 9100 and 9115 space (program space) which were the results of the auditors' determinations around agency space. Had those appropriate adjustments been made, allowable program space costs for 9110 and 9115 would have increased significantly for all three years (\$45,299; \$42,526; and \$42,071), providing additional allowances.

State Comptroller's Comment – The adjustment was already reflected in the draft report.

Main Street Site:

1) OSC Worksheet – Small Ballroom – UPK Class 1& 2 - 1423 square feet

- a) The Small Ballroom is both in Positive Beginnings' lease and in the lease of Lana's Gymnastics, the other tenant in the building. Positive Beginnings has exclusive use of the Small Ballroom from September through end of June whereas the other tenant, Lana's Gym has exclusive access to the space during the summer. Since Positive Beginnings, Inc. has no access to the space 2 months of the year in the summer, only 10/12 of the total square footage of the space should be allocated to the UPK program rather than the total square footage, as asserted by the audit team. We refer you again to the letter from Alan Gerard, Executive Director of the Jewish Center of Kew Garden Hills attached in support of our analysis.

State Comptroller's Comment – The referenced letter was insufficient to determine when, and by whom, the Small Ballroom could be used. Despite repeated requests, Positive Beginnings failed to provide us with a complete lease agreement, indicating that an appendix to the lease could not be located. The appendix could have provided clarity on the exclusive use/access to the Small Ballroom.

2) OSC Worksheet – UPK Bathroom – 154 square feet

This Bathroom is not included within the Positive Beginnings, Inc. lease premises. It is used by UPK as well as by the Jewish Center of Kew Garden Hills male staff, congregants and senior citizens who attend various daytime programs at the Jewish Center of Kew Garden Hills as well as by 4410 male staff and consultants. This bathroom is also used by 4410 children when they are receiving OT/PT therapy in the sensory gym located on the lower level next to the Small Bathroom or UPK space. Accordingly, we believe the space to be common space and should not then be allocated to only the UPK program.

State Comptroller's Comment – The adjustment was already reflected in the draft report.

- 3) Principal's Office (65 square feet) and Copy Room (80 square feet)** should be agency admin due to the Executive Director, in house accountant, and IT Consultant conducting meetings with the principal in her office regarding agency wide issues. Since copies are made in the Copy Room that impact the entire agency and since files are stored in the Copy Room Space that pertain to agency wide matters, we believe that the Copy Room should be considered Agency Space.

State Comptroller's Comment – The adjustment was already reflected in the draft report. Moreover, in the draft report, these costs were allocated to program administration, which is more beneficial to Positive Beginnings than allocating them to agency administration.

72-60 Metropolitan Ave Space:

1) OSC Worksheet – Room 103 – Evaluation Conference Room – Evaluation – 151 square ft

This room was used as a staff conference room during the audit years for a variety of meetings including director's meetings, teacher meetings, lead meetings, team meetings, departmental meetings, parent meetings, annual IEP meetings with parents and district administrators, requested review IEP meetings with parents and district administrators, and initial IEP meetings with parents and district

administrators. It was also used by educational and therapy staff to work on projects, meet with parents, work in committees on projects/ curriculum and to eat lunch or as space during a prep break to plan and prepare lessons, etc. Since this space served as a staff conference room/ multi-purpose room, it should we believe be recognized as program admin space or common area.

State Comptroller's Comment – The adjustment was already reflected in the draft report. Moreover, in the draft report, these costs were allocated to program administration, which is more beneficial to Positive Beginnings than allocating them to agency administration.

2) Rooms 107, (52 square feet) 108, (50 square feet) 109 (53 square feet)

Please note that these room were computer rooms in the years of the audit. There were storage cabinets in the rooms as well. These rooms were used by in house staff as well as by city wide officials such as Dept of Health Consultants and other NYC agency staff and visitors.

State Comptroller's Comment – We stand by our findings. Based on observations during walk-throughs and interviews of Positive Beginnings staff, we determined these rooms were not used for the SED preschool cost-based programs but rather were used by occupational therapists and psychologists and for storage. Therefore, the costs should not have been charged to the SED preschool cost-based programs.

Additional OTPS Costs

We do challenge the auditors' findings relating to certain OTPS expenses to the extent of \$19,949. We dispute the finding that \$5,686 was spent in staff food (\$4,581) and other ineligible expenses (e.g. tote bags). All invoices that reference food were food for children (e.g. Thanksgiving meal etc.). Food was never for staff. Positive Beginnings, Inc. did not have lunchroom monitors. Tote bags were purchased for children's lockers for children to keep their belongings in the tote bags in their locker. This is a requirement of the NYC Dept of Health to keep children's belongings in their locker in a tote bag and in fact it is a NYC Dept of Health violation if the tote bags of the children touch one another. These are legitimate expenses for children. We dispute the finding that the services of the Educational Consultant were not necessary. We dispute the finding that invoices labeled by the OSC as not documented/insufficiently documented did not have adequate documentation.

State Comptroller's Comment – We disagree. Either documentation was not provided or the documentation provided did not meet the requirements of the RCM. Further, officials at Positive Beginnings did not provide support to show that the purchase and use of tote bags were an appropriate remedy for the violation issued by the NYC Department of Health and Mental Hygiene.

General Ledger Entries

We do challenge a part of the auditors finding and recommended disallowance of \$12,954 in OTPS expenses as it relates to staff development training costs.

State Comptroller's Comment – We stand by our findings. The documentation either was not provided or was insufficient to meet the requirements of the RCM.

Kenrick Sifrontes
December 12, 2023
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Additional OTPS Costs

We do not challenge the auditors' recommended disallowance of \$10,394 in expenses that were inadvertently reported in the incorrect CFR reporting period. Invoices that OSC labeled as non-documented, we dispute that finding.

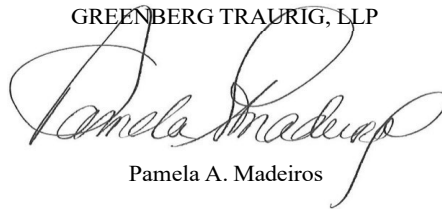
State Comptroller's Comment – We stand by our findings. The documentation either was not provided or was insufficient to meet the requirements of the RCM.

* * * * *

We appreciate the opportunity to provide comment on this Draft Report.

Very truly yours,

GREENBERG TRAURIG, LLP



Pamela A. Madeiros

PAM/mdw

cc: Faisal Nadeem (OSC)
James Kampf (SED)
Nell Brady (SED)
Jerry Nestleroad (SED)
Jeanne Day (SED)
Marcy Schaffer (Positive Beginnings)

Attachments

ACTIVE 691575808v6

Contributors to Report

Executive Team

Andrea C. Miller - *Executive Deputy Comptroller*

Tina Kim - *Deputy Comptroller*

Stephen C. Lynch - *Assistant Comptroller*

Audit Team

Kenrick Sifontes - *Audit Director*

Sheila Jones - *Audit Manager*

Saviya Crick, CPA, CFE, CIA - *Audit Supervisor*

Vance Green - *Examiner-in-Charge*

Faisal Nadeem, CPA - *Examiner-in-Charge*

Lillian Fernandes, CPA - *Senior Examiner*

Teeranmattie Mahtoo-Dhanraj - *Senior Examiner*

Bei Lei Wang, CPA - *Senior Examiner*

Contact Information

(518) 474-3271

StateGovernmentAccountability@osc.ny.gov

Office of the New York State Comptroller
Division of State Government Accountability
110 State Street, 11th Floor
Albany, NY 12236

