New York State Office of the State Comptroller
Thomas P. DiNapoli

Division of State Government Accountability

Compliance With the Reimbursable Cost Manual

State Education Department Jowonio School

Report 2016-S-48

December 2016

Executive Summary

Purpose

To determine whether the costs reported by Jowonio School (Jowonio) on its Consolidated Fiscal Reports (CFRs) were properly calculated, adequately documented, and allowable under the State Education Department's (SED) guidelines, including the Reimbursable Cost Manual (RCM). The audit covered expenses reported on Jowonio's CFR for the fiscal year ended June 30, 2014, and certain expenses reported on Jowonio's CFRs for the two fiscal years ended June 30, 2013.

Background

Jowonio is an SED-approved not-for-profit special education provider located in Syracuse, New York. Jowonio provides preschool special education services to children with disabilities between three and five years of age. Jowonio is reimbursed for preschool special education services through rates set by SED. These reimbursement rates are based on financial information, including costs, that Jowonio reports to SED on its annual CFR. To be eligible for reimbursement, reported costs must comply with the RCM requirements. For the three years ended June 30, 2014, Jowonio reported over $7.6 million in reimbursable costs on its CFRs for four rate-based preschool special education programs.

Key Findings

For the three fiscal years ended June 30, 2014, we identified $118,110 in costs that were not in compliance with the RCM. These costs included:

- $98,572 in personal service costs, which consisted of ineligible employee bonuses; and
- $19,538 in other than personal service costs, which consisted of $16,656 in insufficiently documented vehicle costs, $2,370 in non-reimbursable interest, and $512 in non-reimbursable purchases.

Key Recommendations

To SED:

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

To Jowonio:

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

Other Related Audits/Reports of Interest

The Arc of Orange County: Compliance With the Reimbursable Cost Manual (2015-S-45)
Center for Disability Services: Compliance With the Reimbursable Cost Manual (2015-S-40)

State of New York
Office of the State Comptroller

Division of State Government Accountability

December 30, 2016

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

Ms. Ellen Barnes
Executive Director
Jowonio School
3049 East Genesee Street
Syracuse, NY 13224

Dear Ms. Elia and Ms. Barnes:

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

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

Office of the State Comptroller
Division of State Government Accountability

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This report is also available on our website at: www.osc.state.ny.us

Background

Jowonio School (Jowonio), a not-for-profit entity located in Syracuse, New York, is authorized by the State Education Department (SED) to provide preschool special education services to children with disabilities between three and five years of age. Jowonio is managed by an Executive Director, who is overseen by a Board of Directors. During the audit period, Jowonio operated four SED-funded, rate-based preschool special education programs: two Preschool Integrated Special Classes – over 2.5 hours per day; a Preschool Integrated Special Class – 2.5 hours per day; and Preschool Special Education Itinerant Teacher services (collectively referred to as the Programs). The Programs served 237 children in Madison and Onondaga counties.

The counties that use Jowonio's preschool special education services pay tuition to Jowonio using reimbursement rates set by SED. The State, in turn, reimburses the counties 59.5 percent of the tuition that counties pay. SED sets the special education tuition rates based on financial information, including costs, reported by Jowonio on the annual Consolidated Fiscal Report (CFR) it submits to SED. Costs reported on the CFR must comply fully with the guidelines in SED's Reimbursable Cost Manual (RCM) regarding the eligibility of costs and documentation requirements, and must meet the reporting requirements prescribed in the Consolidated Fiscal Reporting and Claiming Manual (CFR Manual). For the three fiscal years ended June 30, 2014, Jowonio reported over $7.6 million in reimbursable costs on its CFRs for the Programs.

Audit Findings and Recommendations

According to the RCM, costs reported on the CFR are considered for reimbursement if they are reasonable, necessary, directly related to the special education program, and adequately documented. For the three fiscal years ended June 30, 2014, we identified $118,110 in costs reported by Jowonio on its CFRs that did not comply with SED's requirements for reimbursement, including $98,572 in personal service costs and $19,538 in other than personal service (OTPS) costs. The following table summarizes the non-reimbursable costs we identified.

Reason for Disallowance	Disallowed Amount			Totals
	2011-12 CFR	2012-13 CFR	2013-14 CFR	
Personal Service Costs				
Ineligible Employee Bonuses	$37,671	$28,533	$32,368	$98,572
Subtotals	**$37,671**	**$28,533**	**$32,368**	**$98,572**
OTPS Costs				
Insufficiently Documented Vehicle Costs	5,559	6,662	$4,435	16,656
Non-Reimbursable Interest	251	557	1,562	2,370
Non-Reimbursable Purchases	0	0	512	512
Subtotals	**$5,810**	**$7,219**	**$6,509**	**$19,538**
Total Disallowed Costs	**$43,481**	**$35,752**	**$38,877**	**$118,110**

A summary of the costs that Jowonio reported on its CFRs and the recommended disallowances identified by the audit, along with the corresponding references to the RCM and CFR Manual, is presented in the Exhibit and Notes to the Exhibit at the end of this report.

Personal Service Costs

We identified $98,572 in personal service costs that did not meet the RCM's requirements for reimbursement. Specifically, these costs were comprised of ineligible employee bonuses.

A merit award (or bonus compensation) shall mean a non-recurring and non-accumulating (i.e., not included in the base salary of subsequent years) lump sum payment in excess of regularly scheduled salary which 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. In addition, merit awards are restricted to direct care titles and certain non-direct care titles.

For the three years ended June 30, 2014, we identified $98,572 in ineligible costs pertaining to non-reimbursable bonus payments ($90,675) and associated fringe benefits ($7,897) that Jowonio claimed on its CFRs. Specifically, Jowonio officials identified these payments as retention bonuses for 102 employees that were not measured and supported by employee performance evaluations ($90,284), and certain bonuses paid to eight employees in ineligible titles ($8,288). Jowonio did not have procedures linking employee performance evaluations to bonus payments.

Instead, for each year, Jowonio issued a letter to its employees stating that to be eligible for the bonus payments, employees had to be continuously employed during certain specified periods of time. In addition, there was no indication in any of these letters that bonus payments were based on merit or related to employee performance.

Other Than Personal Service Costs

We identified $19,538 in OTPS costs that did not meet the RCM's requirements for reimbursement. This included $16,656 in insufficiently documented vehicle costs, $2,370 in non-reimbursable interest, and $512 in non-reimbursable purchases.

Insufficiently Documented Vehicle Costs

According to the RCM, vehicle costs, such as fuel and repairs, are reimbursable if they are supported by vehicle logs that document: the date, time of travel, to and from locations, mileage between each, purpose of the travel, and name of the traveler. For the three years ended June 30, 2014, Jowonio reported $16,656 in costs related to two Program vehicles. However, Jowonio did not maintain vehicle logs to support the costs of the vehicles it owned. Therefore, the reported costs are not reimbursable. The non-reimbursable costs included $8,950 for auto insurance and $7,706 for fuel and oil.

Non-Reimbursable Interest

According to the RCM, interest expense is reimbursable under certain circumstances, which includes timely filing of required financial information, such as the CFR. The CFR Manual requires that providers submit CFRs no later than 120 days after the end of the reporting period, or no later than 150 days after the end of the period with a pre-approved 30-day extension request. For July–June filers, such as Jowonio, the extended due date is December 1. Interest expense on working capital loans is reimbursable on a prorated basis if the CFR is submitted within 90 days after the due date; otherwise, it is not reimbursable.

Jowonio failed to submit its CFRs by the December 1 deadline for its 2012, 2013, and 2014 CFRs. One CFR was submitted after the 90-day period; therefore, the corresponding interest expense was not reimbursable. Two CFRs were submitted within the 90-day period; therefore, the interest expense that was allowed was a prorated amount. Consequently, we determined $2,370 in working capital interest was not eligible for reimbursement. SED previously identified a portion of these costs as ineligible for reimbursement.

Non-Reimbursable Purchases

For the year ended June 30, 2014, we identified $512 in food costs for staff that Jowonio reported on its CFR. According to the RCM, the cost of food for staff is not reimbursable. Therefore, the reported costs are not reimbursable.

Recommendations

To SED:

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

2. Remind Jowonio officials of the pertinent SED requirements that relate to the deficiencies we identified.

To Jowonio:

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 and Methodology

We audited costs that Jowonio reported on its CFR for the fiscal year ended June 30, 2014, and certain costs reported on Jowonio's CFRs for the two fiscal years ended June 30, 2013. The objective of our audit was to determine whether the reported costs were allowable, properly calculated, and adequately documented in accordance with applicable SED requirements.

To accomplish our objective, and assess internal controls related to our objective, we interviewed SED officials to obtain an understanding of the CFR and the policies and procedures contained in SED's guidelines. We interviewed Jowonio officials and staff to obtain an understanding of their financial practices relating to the expenses reported on Jowonio's CFRs. We reviewed Jowonio's CFR for the year ended June 30, 2014, as well as its relevant financial records for the same period. We visited and performed observations at one of the preschool facilities. We reviewed a judgmental sample of Program costs to determine whether they were supported, Program appropriate, and reimbursable. The sample included selected items only reimbursable in limited circumstances, such as bonuses, vehicle costs, and food. Based on issues found in our sample review, we expanded our review to include certain costs reported for the two fiscal years ended June 30, 2013.

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

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

Authority

The audit was performed pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution; Article II, Section 8 of the State Finance Law; and Section 4410-c of the State Education Law.

Reporting Requirements

We provided a draft copy of this report to SED and Jowonio officials for their review and formal comment. We considered their comments in preparing this report and have included them in their entirety at the end of it. In their response, SED officials agreed with the audit recommendations and indicated the actions they will take to address them. In their response, Jowonio officials challenged the proposed disallowance related to bonus payments and did not dispute the remaining disallowances. Our rejoinder to certain Jowonio comments is included in the report's State Comptroller's Comment.

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

Contributors to This Report

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Vision

A team of accountability experts respected for providing information that decision makers value.

Mission

To improve government operations by conducting independent audits, reviews and evaluations of New York State and New York City taxpayer financed programs.

Exhibit

Jowonio School
Schedule of Submitted and Disallowed Program Costs
for the Three Fiscal Years Ended June 30, 2014

Program Costs	Amount Per CFR	Amount Disallowed	Amount Remaining	Notes to Exhibit
Personal Services				
Direct Care	$5,598,038	$88,555	$5,509,483	
Agency Administration	777,892	10,017	767,875	
Total Personal Services	**$6,375,930**	**$98,572**	**$6,277,358**	A
Other Than Personal Services				
Direct Care	$1,077,757	$16,656	$1,061,101	
Agency Administration	203,657	2,882	200,775	
Total Other Than Personal Services	**$1,281,414**	**$19,538**	**$1,261,876**	B-E
Total Program Costs	**$7,657,344**	**$118,110**	**$7,539,234**	

Notes to Exhibit

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

A. 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 the base salary of subsequent years) lump sum payment in excess of regularly scheduled salary, which is not directly related to hours worked. In addition, bonuses are restricted to direct care titles/employees.
B. RCM Section III.1.J.2: Vehicle use must be documented with individual vehicle logs that include at a minimum: the date, time of travel, to and from destinations, mileage between each, purpose of travel, and name of traveler. If the vehicle was assigned to an employee, also list the name of the employee to whom it was assigned. The annual mileage for program purposes and repairs and maintenance costs for each vehicle should be summarized and maintained.
C. RCM Section II.28.D.3: Interest expense on working capital loans for late filers of required financial information will be reimbursed on a prorated basis if submitted within 90 days of the respective due date. No interest expense will be reimbursed for entities that file cost reports more than 90 days after the respective due dates.
D. CFR Manual Section 4.1: All service providers must submit their completed CFRs to the applicable funding State Agency(ies) no later than 120 days after the end of the reporting period. If a pre-approved extension request form has been submitted, the due date is no later than 150 days after the end of the reporting period.
E. RCM Section II.22.C: Costs of food provided to any staff, including lunchroom monitors, are not reimbursable.

Agency Comments - State Education Department

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

DEPUTY COMMISSIONER
Office of Performance Improvement and Management Services
O: 518.473-4706
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December 19, 2016

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

Dear Ms. Inman:

The following is the New York State Education Department's (Department) response to the draft audit report, 2016-S-48, Compliance with the Reimbursable Cost Manual: Jowonio School (Jowonio).

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

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

Recommendation 2: Remind Jowonio officials of the pertinent SED requirements that relate to the deficiencies we identified.

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

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

Sincerely,

Sharon Cates-Williams

Sharon Cates-Williams

c: Christopher Suriano
Suzanne Bolling

Agency Comments - Jowonio School

JOWONIO

The Jowonio School ◆ 3049 East Genesee Street ◆ Syracuse, New York 13224

Tel: (315) 445-4010 www.jowonio.org *Fax: (315) 445-4060*

December 14, 2016

Ms. Andrea Inman
Audit Director
Office of the State Comptroller
Division of State Government Accountability
110 State Street - 11th Floor
Albany, NY 12236-0001

Dear Ms. Inman:

We are in receipt of your Agency's Draft Audit Report and have reviewed the findings. We thank you for giving us an opportunity to comment on the Report and to have our response included in the Appendix of the Final Report.

While we acknowledge the overall findings we have the following comments in relation to 3 specific areas that were cited in the Report: Employee Bonuses, Vehicle Expenses and Interest Expense. We do not dispute the disallowance for food costs and will assure that similar expenses are not included for reimbursement in the future.

1. Bonuses

The bonuses paid to staff were intended to reward staff for their excellent job performance, to recognize their contributions in maintaining the high standards of educating pre-school aged children that Jowonio is noted for and to maintain continuity of staffing from year to year when State Education Department Reimbursement Rates remained unchanged. The Board of Directors chose bonuses as a method of rewarding staff instead of salary increases due to uncertainty about future rates and that a one-time payment to staff would not impact future year budgets

The process for determining eligibility for a bonus was wrapped into our regular staff review and professional development planning process. That process is described in detail in the attached "Policy on Staff Review and Retention." The bonuses were provided to staff members who successfully completed the staff review process. All staff members have a supervisor who reviews their performance to determine whether they met job requirements and therefore

* Comment 1

*See State Comptroller's Comment, Page 21.

should be retained. Each staff staff member's review included a determination to "retain" the staff member or "counsel out/terminate". Personnel who received the bonus demonstrated overall proficiency with their job expectations, and thus were retained as employees into the following school year. Staff members who did not successfully complete this process, and did not demonstrate proficiency with their job performance, were not retained, and thus were ineligible for bonuses.

In speaking with the Auditors who conducted the field work associated with this Report, it was determined that our evaluation and bonus award process did not meet the standards of what is required under the RCM. Specifically, we did not use a numerically based system of evaluation when reviewing staff performance nor base individual awards to staff on their numerical scores. Additionally, bonuses were also provided to Non-Direct Care staff and these awards were included for reimbursement in the CFR's for the years audited.

The process we utilized fits the criteria for retention bonuses as described in the current RCM. In the future, bonuses will be awarded under this category if still applicable in that year's RCM.

See Attachment 1: Policy on Staff Review and Retention

2. Vehicle Expense

The School owns two 10 passenger vans that are used exclusively for transportation of children to field trips and other educational events. The vans are outfitted with car seats and are housed on the School grounds when not in use by the classrooms to transport children to field trips. Field trips are an integral part of the experiential learning experience and each classroom has access to the vans one day, every 2 weeks. Information about the School's Transportation and Field Trips Policies is attached.

The cost of operating the vans includes gas, oil, maintenance and repairs and insurance, all of which are documented with receipts, invoices and cancelled checks/direct debit notice, which are kept on file in the accounting office as part of the expense records for the School. Two logs are used to track van usage: Classroom Field-Trip Sign-out Log which is maintained at the front desk and Van Mileage Tracking Log that is kept in the vans. (Copies are attached)

Although the vans were used exclusively for field trips during the years audited, the logs documenting usage could not be located and we therefore cannot dispute the disallowance of expenses for those years. Logs will be maintained and retained in the future to correct this issue and allow for reimbursement of this expense.

See Attachment 2: Transportaton Plan and Field Trip Policy; Attachment 3: Classroom Sign Out Log; Attachment 4: Van Mileage Tracking Log.

3. Working Capital Interest

Interest expense is incurred by the School at the beginning of the fiscal year when we are waiting for rates to be released by the State Education Department. During the period of time between when the fiscal year begins and rates are released, Jowonio is required to access the School's line of credit in order to meet payroll and other necessary expenditures to keep the Program operating. Normally, rates are not released before September and we cannot bill for reimbursement prior to that date. In the current year for example, we operated from July 1 through the beginning of October and had to borrow up to the limit of our Line of Credit in order to provide mandated services for the Summer Program and the first month and a half of the School Year Program, at a cost of more than $800,000 without reimbursement. The CFR for 2014/15 was submitted by the November 30, 2015 due date and it still took the State Education Department until the September 2016 to authorize 2016/17 Interim Rates allowing us to bill Onondaga County for services provided by the School.

While we do not dispute the disallowances for working capital interest noted in the Audit Findings Report we would ask that the State Education Department be more timely in their release of rates, particularly in cases where the CFR is filed on time, in order to allow schools to receive reimbursement sooner and limit the amount of borrowing and interest expense incurred.

Again, thank you for giving us the opportunity to respond to the Report to have our comments included in the final document. We will continue to work hard toward achieving the goal of providing educational opportunities to all children and will strive to fulfill our obligations within the context of State reporting and reimbursement requirements.

Sincerely

Ellen Barnes

Ellen Barnes, Director

Cc: Mr. Dan Towel, Office of the State Comptroller
Ms. Jessica Kirk, Office of the State Comptroller
Ms. Mary Ellen Elia, Commissioner, State Education Department
Ann Marie Myers, President, Jowonio School Board of Directors

ATTACHMENT 1

Policy on Staff Review and Retention

Jowonio has a staff review process to provide supervision, support, mentoring, and problem-solving. There is an initial conference in the fall, between the staff member and his/her Support Teacher, to discuss areas of strength, set goals regarding areas of relative need, and discuss strategies for meeting the goals. For all staff members, even those with an overall high level of skill, it is expected that areas of relative need will be identified, based on self-reflection and input from the Support Teacher based on regular classroom observations. These goals will become the focus of individual staff development efforts throughout the year. The focus of discussion and goal-setting is in the following areas:

*Professionalism

*Teaming: Relationships with Colleagues

*Work Habits

*Clinical Skills: Relationships, planning and clinical interventions with children and families

*Professional Growth, including record-keeping, writing, and staff development plans

Through the staff review process, if there is an area of concern, an individualized formal Improvement Plan is devised and implemented. Typically, this plan includes regular ongoing meetings with the support teacher for feedback and support, as well as strategies and tasks to help the staff member continue to grow and meet the goals. There is a follow-up staff review in the late spring to review goals, discuss progress and, where appropriate, identify new goals, as well as to summarize the year and discuss future plans. It is understood that unless there is successful completion of the goals identified in the improvement plan, over time, this will be grounds for change. If, at this time, significant concerns remain regarding the staff member's job performance, he/she may be counseled into seeking a different position that is a better match for his/her skills, and/or employment may be terminated.

The Director reviews the year's Staff Review forms and identifies C (Counsel Out) or R (Retain), where the staff member will maintain their position or even be recommended for promotion. When the Finance Committee of the School Board is aware that at the closure of the fiscal year funds may be available, a staff retention bonus may be identified for those staff who were employed the previous year and are being retained for the following school year.

It is the goal of the staff review process to ensure that all staff members continue to learn and grow into their chosen roles, as well as to ensure that unsuccessful staff members are counseled to move on and are not retained in the new school year.

ATTACHMENT 2

JOWONIO

Transportation Plan

Jowonio owns two currently registered and inspected vans that seat 10 individuals; these vans are used for classroom field trips. Federally approved car safety seats are installed per the manufacturers' recommendations. The seats are checked at least annually for wear, expiration dates, and recalls. The approved drivers are Jowonio staff over the age of 18 years with a valid license. The drivers are not part of the staff-child supervision ratio. While at least one adult on the van has a cell phone for emergency purposes, calls may be made when the van is parked legally off the road. On any field trip, teachers bring an Emergency Bag, with the daily attendance form, any emergency medications (e.g. an epi-pin), medical authorizations, and a list of family contact information.

It is possible that each classroom might go on a field trip as often as twice a month. The rationale for the value of field trips is attached on a piece from our website: "Out and About: The Experiential Learning from Field Trips." Parents are often invited to join the class on their trip, driving their own vehicle and meeting the group at their destination.

All parents are required to sign a permission form regarding field trips at the beginning of the year (see attached).

Field trips are described on the weekly schedule that each family receives (either a hard copy sent home or an electronic copy). See sample schedules attached. In addition the schedule with the field trip noted is posted on the bulletin board by the classroom door.

All Jowonio students are transported to and from school by parents or county busing (if the child has an IEP). In the event a child is ill or needs to be transported home due to an emergency, and the parent cannot transport, Jowonio staff can with parent permission drive a child to their home; in this instance, a second adult will accompany the driver and child.

Policy Regarding Field Trips

The Daycare licensing regulations have been updated, and now require a policy regarding field trips. Field trips can be lots of fun, and are an enriching part of our curriculum. There also are inherent safety risks involved with taking a group of children out of the building, driving them around, and supervising them in a setting that is not your classroom. The daycare licensing regulations now require that we have a policy concerning safety and field trips. We are asking you to be thoughtful about:

- Only taking your class on field trips after you have had a chance to get to know them well, understand their dynamics, and can anticipate how children are likely to respond and what safety issues you might need to prevent;
- Rescheduling field trips if the weather is bad and could create unsafe driving conditions and/or unsafe or unappealing conditions for an outdoor field trip;
- Also rescheduling a field trip if your classroom is missing enough of your regular staff members to make it challenging to safely supervise the group on the trip;
- Visiting new or unfamiliar field trip locations in advance (without the kids), so that you can identify and make a plan for addressing any potential hazards;
- Having a plan with your team that ensures that all staff are aware of the whereabouts of students at all times, conduct frequent head counts, provide additional supervision around exit routes as well as potential safety hazards, and provide individual support to those students who are most likely to engage in unsafe behaviors;
- And notifying families in advance of what your field trips will involve, particularly if they include swimming, large trampolines, food that might be different from their child's typical diet, or any other activities that carry an inherently increased risk – this is not to alarm families, but to protect us from fallout if accidents occur while their child is engaged in activities they were unaware would be happening. You don't have to present it in an alarming way – just let them know you are looking forward to your field trip to ______, where children will be doing ______.

We are also asking you to further protect kids' safety by adhering to the following daycare licensing regulations:

- No classroom should engage in water activities including fishing, boating, or swimming without a certified lifeguard present.
- Swimming is only allowed in public pools or beaches that have been certified by the local health department.
- A CPR certified person must be present for all field trips during any field trip activities where medical care is not readily available.
- A copy of a valid driver's license must be on file for anyone driving the vans.
- Cell phone use while driving with children in the vehicle is prohibited.

Out and About: The Experiential Learning from Field Trips

At Jowonio we are fortunate to have vans so classrooms can take field trips as often as every other week. Trips provide an opportunity for children to learn about and make sense of the world around them. Direct experiences are more powerful than the two-dimensional ones, and the more first-hand exposure to these experiences and the use of all their senses, the richer their understanding. A field trip starts with a frame of mind that is about observation and inquiry, on noticing details, on wondering how things are connected. Field trips have greater impact when there is preparation before-hand through books, pictures, discussions. For some children there is great anxiety going someplace novel, so any way adults can prepare them for what they will experience is helpful, including describing what they may see and giving them visuals for the expected sequence of events.

During the trip, adults can help children pay attention to salient features of the setting or event and ask pertinent questions, supply words/vocabulary for what they are seeing, relate what they are experiencing to things that are familiar. Children are more likely to take in information when they experience it through all senses. And after the field trip, they can make the experience more meaningful if children document it by dramatizing it, using language to discuss and write an experience story, and represent what they saw through the use of art materials. Taking pictures and creating books will be a source of review for children about the experience and a way to share it with family members as well.

ATTACHMENT 3

Fieldtrip Classroom Signout

JOWONIO SCHOOL

2016-2017 School Year

Date	Classroom	Destination	Approx time return	Keys A & C	GAS left	CONTACT

ATTACHMENT 4

VAN Mileage Tracking

JOWONIO SCHOOL

2016-2017 School Year

Actual Expenses Office Use Only	
Start Odometer	
End Odometer	
Total Miles	

FT=Field Trip

Date	Purpose	Destination	Start Odometer	Time of Departure	End Odometer	Time of arrival back at Jowonio	Miles	Driver & Classroom

State Comptroller's Comment

1. Contrary to Jowonio's assertions, the $98,572 in bonus payments made during the three years ended June 30, 2014 did not comply with the pertinent RCM requirements. According to the RCM, bonuses are reimbursable if they are based on merit. However, as stated on page 5 of this report, Jowonio officials identified these payments as retention bonuses for 102 employees. In addition, certain bonuses were paid to eight employees in titles that were ineligible for bonuses. In their response, Jowonio officials reiterated that their policy was to provide bonuses to personnel if they were retained as employees into the following school year. (Note: Jowonio's "Policy on Staff Review and Retention," Attachment 1, describes the review process used to make the determination whether to retain – in which case a retention bonus was awarded – or to terminate.) Thus, Jowonio's requirement for receiving a bonus payment was that the employees had to be continuously employed during certain specified periods of time (as opposed to being merit-based). Further, the amount of each bonus was based on hours worked, which is also not allowed by the RCM. Therefore, we maintain that the $98,572 in bonus payments were ineligible for reimbursement.