

East Ramapo Central School District

Textbooks Loaned To Nonpublic School Students

AUGUST 2020



OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

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Report Highlights

East Ramapo Central School District

Audit Objective

Determine if District officials established eligibility for and maintained an inventory of textbooks loaned to nonpublic school students.

Key Findings

- The District did not have adequate systems in place to verify that textbooks purchased for and loaned to nonpublic schools were only provided to eligible students. We reviewed 300 nonpublic school student records and found that 114 students were provided with textbooks even though the District's records did not support the students' eligibility to receive textbooks.
- The District did not have systems in place to account for textbooks purchased for and loaned to nonpublic school students and cannot account for all textbooks purchased and loaned to those students.

Key Recommendations

- District officials should ensure that only eligible students are provided with textbooks.
- District officials should maintain and refer to annual textbook inventory records prior to filling textbook orders or ordering new textbooks.
- The Board should require a District-wide annual inventory, including textbooks on loan to nonpublic school students, and ensure nonpublic school administrators return unneeded and damaged textbooks to the District.

District officials generally agreed with our recommendations and indicated they planned to initiate corrective action. Appendix B includes our comments on issues raised in the District's response letter.

Background

The East Ramapo School District (District) is located in Rockland County.

The Board of Education (Board) is responsible for managing the District's operations. The Superintendent of Schools is responsible for the District's day-to-day management and for the development and administration of the budget. The Board is responsible for, among other things, providing textbooks to eligible nonpublic school students in the District. The Assistant Superintendent of Funded Programs (Assistant Superintendent) is responsible for purchasing, distributing and accounting for the District's textbooks.

The District's textbook expenditures for the 2017-18 and 2018-19 school years totaled \$5,087,817.

Quick Facts

	Public Schools	Nonpublic Schools
Number	14	100
Enrollment	9,461	27,500
Textbook Expenditures		
2017-18	\$828,722	\$1,757,972
2018-19	\$725,805	\$1,775,318
Total	\$1,554,527	\$3,533,290

Audit Period

July 1, 2017 – October 30, 2018

We extended our scope back to July 2011 for the review of textbook inventory.

Textbooks Loaned to Nonpublic School Students

Education Law requires all boards of education to purchase and loan approved textbooks, on an equitable basis, to all children (students) who live in the school district who attend grades kindergarten through 12 in any public or nonpublic school. Any textbook that has been approved by any school board in New York State may be requested for loan. All textbooks purchased by public school districts remain the property of the district and should be included in the district's inventory. In addition, a public school district may enter into an agreement with a nonpublic school to store textbooks used at their facilities for nonpublic school students.

How Should a District Ensure Textbooks Are Loaned to Eligible Students?

The board is responsible for adopting a policy and guidelines and district officials are responsible for implementing procedures to ensure that only eligible nonpublic school students are provided with textbooks. The implemented procedures should ensure students loaned books live in the District and attend public or private schools in grades kindergarten through 12.

The District Did Not Ensure Textbooks Loaned to Nonpublic Schools Were For Eligible Students

Each year, nonpublic schools in the District provide a list to the District of the students who need textbooks and the textbooks they need. District staff rely on the records of the District's Transportation Department (Department) to establish textbook eligibility. The Department is responsible for verifying that a student is properly enrolled and qualifies for transportation. If a student qualifies for transportation, he or she would be eligible for textbooks too.

On November 20, 2019, we issued an audit that determined whether the District provided transportation to eligible nonpublic school students by looking at the District's transportation eligibility process and its eligibility determinations. We found District officials did not always obtain required documentation to establish eligibility. We reviewed 300 nonpublic school student records and found that 184 students or 61 percent did not have all of the required documents to establish eligibility for transportation, and therefore may not be eligible to receive textbooks. However, 114 or 62 percent of those 184 students were provided with textbooks. Of the 114 students, the District did not have applications on file for 93 students or have required supporting documents such as proof of address and birthdate for 21 students.

Although in 2017-18 and 2018-19, the District spent more than \$3.5 million to purchase textbooks loaned to nonpublic schools, District officials did not ensure textbooks purchased for loan to nonpublic school students were for students who

met the District's textbook eligibility requirements. As a result, textbooks may have been loaned to students who were ineligible or non-existent.

How Should a District Maintain Inventory Control Over Textbooks?

A district should maintain a comprehensive perpetual inventory record of textbooks loaned to nonpublic school students and stored at nonpublic school facilities. The inventory record, at minimum, should include the starting inventory, the number of textbooks purchased and the number of textbooks returned, disposed of, damaged, lost or obsolete for each title. Inventory records should be comprehensive enough for a school district to know how many of each textbook it owns and where the textbooks are located. This inventory enables a district to determine when textbooks need to be purchased and if schools have unneeded textbooks that could be transferred to other schools to prevent buying unnecessary copies of the same textbook. A district should conduct a district-wide annual inventory including those textbooks on loan to or stored at nonpublic schools' facilities. District officials should also follow-up on inventory variances.

In addition, each nonpublic school should maintain an inventory of all textbooks loaned to each student. Districts that enter into agreements with nonpublic schools to store textbooks at their facilities should require the school administrators, who store textbooks on behalf of the district, to annually inventory textbooks and report the inventory results to the district. Nonpublic schools should return unused, unneeded, outdated and damaged textbooks to the district for proper handling. Efficient use of textbooks and good inventory control is facilitated by nonpublic school officials returning unused, obsolete or damaged textbooks to the district.

The District Did Not Maintain an Adequate Inventory System or Records for Textbooks Loaned to Nonpublic Schools

The District did not maintain a comprehensive perpetual inventory of textbooks loaned to nonpublic school students. Although District officials said they maintain a District-wide annual inventory of textbooks, the Textbook Loan office only relies on purchases within the last five years when purchasing new textbooks. In addition, District officials indicated that they had no records of textbooks returned from nonpublic schools but they are currently developing procedures to address this concern.

Also, the District's staff did not determine if the District could supply nonpublic school students with textbooks the District already owned because they did not maintain and refer to annual textbook inventory records prior to filling textbook orders or ordering new textbooks. Because of the lack of complete inventory records, the District could not identify instances where nonpublic schools had

excess inventory that could be used by other nonpublic schools instead of buying new textbooks. As a result, the District likely purchased more textbooks than were actually needed.

Although the District’s policy does not require a District-wide annual inventory, it requires at least four of the District’s 100 nonpublic schools to have an inventory check performed each year; the last four nonpublic school physical inspections were completed in 2014. Although the Assistant Superintendent is responsible for the inventory checks, he could not explain why physical inspections were not performed since 2014. Further, although nonpublic schools are not allowed to dispose of any textbooks, District records indicate they are doing so.

To determine if textbooks purchased for and loaned to nonpublic school students could be accounted for, we selected four nonpublic schools and a different textbook title for each of those schools. We visited each school to account for the loaned textbooks. However, the administrators at the four nonpublic schools could not provide inventory records to support the number of borrowed textbooks, the titles of the borrowed textbooks or where the borrowed textbooks are located. The schools also did not perform annual inventory textbook counts. As a result, none of the schools we visited had the number of textbooks that District records indicated were loaned. Three schools had missing textbooks while the fourth had significantly more textbooks than were loaned. Figure 1 details the schools, textbooks, the number of textbooks loaned and the number of textbooks we located.

Figure 1: Comparison of Textbooks Loaned Nonpublic School and Textbooks Located at Nonpublic School

School	Textbook	Textbooks Loaned	Textbooks Located	Difference
1	Algebra 2 and Trigonometry	18	14	-4
2	High School World History	81	123	42
3	Implications of Literature Navigator Level	18	12	-6
4	World History Connections to Today	90	45	-45

School 1 officials indicated that they stopped using the textbook we sampled several years ago therefore the textbooks were stored in an offsite container. We found 14 of the 18 textbooks in the offsite container pictured in Figure 2. The storage container was filled with unused textbooks (Figure 3) the District purchased and loaned to students at the school. Many of the textbooks were still in boxes and appeared to be new. According to a District official, the nonpublic school official was unaware all loaned textbooks should be returned to the District for proper handling.

Figure 2: Offsite Textbook Container



Figure 3: Offsite Textbook Container



School 2 had significantly more textbooks on hand than District records showed. School 2 officials told us their administrators may not have checked how many textbooks they had on hand before asking the District to purchase more. Therefore, the school may have ordered more textbooks than students actually needed. While this would have explained why the school would have more textbooks than needed, it would not explain how the school had more textbooks than the District's records indicated were loaned to the school.

School 4 officials informed us that they have destroyed textbooks instead of returning them to the District. Unused, unneeded, outdated and damaged textbooks should be returned to the District for proper handling. This may include reuse, sale or vendor credit, which could reduce the District's textbook expenditures.

In summary, our audit found that the District lacked an adequate system to ensure that textbooks were only provided to eligible students. In addition, the District did not have adequate textbook inventory systems in place to account for textbooks purchased for and loaned to the nonpublic school students and the four nonpublic schools we visited lacked adequate textbook inventory systems. As a result, the District cannot properly account for its textbooks, may have purchased more textbooks than needed and provided textbooks to ineligible students.

What Do We Recommend?

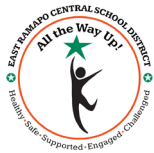
District officials should:

1. Implement procedures to ensure that only eligible nonpublic school students are provided with textbooks.
2. Develop inventory control systems that account for all District owned textbooks, including those loaned to nonpublic school students. Systems should identify each textbook owned and where they are located.
3. Maintain and refer to annual textbook inventory records prior to filling textbook orders or ordering new textbooks.

The Board should:

4. Require a perpetual and comprehensive inventory record of textbooks loaned to nonpublic students that includes the number of textbooks purchased, returned and disposed of.
5. Require a District-wide annual inventory including those textbooks on loan to nonpublic students or stored at nonpublic schools.
6. Ensure nonpublic school administrators return unneeded, outdated and damaged textbooks to the District for proper handling.

Appendix A: Response From District Officials¹



East Ramapo Central School District

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A Unified Community Educating the Whole Child ...

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VIA EMAIL AND FEDERAL EXPRESS

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Officer of the State Comptroller
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Re: East Ramapo Central School District Response to Draft Audit 2019M-171 & Corrective Action Plan

Dear Chief Examiner Reynolds:

Please accept this correspondence from the East Ramapo Central School District (the “District” or “ERCSD”) in response to the Office of the State Comptroller’s (the “Comptroller”) Draft Audit report dated April 21, 2020 – Textbooks Loaned to Nonpublic School Students – Report of Examination – 2019M-171. For convenience, we have listed the Comptroller’s recommendations to the Board of Education, followed by the District’s response. It constitutes the District’s response to the Draft Audit, as well as its Corrective Active Plan (“CAP”) for immediate implementation. The Board has approved the CAP.

The East Ramapo Central School District provides textbook loan services to the largest nonpublic school population in New York State outside of New York City, approximately 27,500 students – a figure that increases by 3-4% annually. Our program ensures that textbooks loaned to nonpublic schools are secular in nature, grade-appropriate, and meet the standards as outlined in the New York State Education Department’s Textbook Loan Program guidance (https://stateaid.nysed.gov/tsl/html_docs/textbook_loan_program.htm).

Prior to outlining the District’s responses to the key recommendations, we must clarify an erroneous statement made in the report. Contrary to the findings described in the auditor’s report, the District’s nonpublic school textbook inventory is comprehensive and perpetual. Indeed, our inventory list, school by school, stretches back 22 years to 1998, for the books loaned to nonpublic schools. It is not limited to the five-year period noted in the auditor’s report. We have included an example of the inventory lists District-loaned books to two nonpublic schools that begin in 1998. (**See Exhibits A & B.**)

See
Note 1
Page 12

As a unified community, the East Ramapo Central School District is committed to educating the whole child by providing a healthy, safe, supportive, engaging and challenging learning environment.

¹ The District’s response letter refers to attachments that support the response letter. Because the District’s response letter provides sufficient detail of its actions, we did not include the attachments in Appendix A.

See
Note 2
Page 12

Considering the magnitude of our nonpublic school textbook loan program, and the extensive array of moving parts that constitute our operation, the District is pleased that the auditors found the vast majority of the controls in our system to be satisfactory.

The District takes exception, however, with the findings of the audit that were based on data collected from a different operation in the District, namely the Transportation Department. These data were years old, used in a different audit, and not reflective of the data we currently use for transportation. We believe that, had the auditors examined the protocols, procedures, and systems that the Textbook Loan office uses to ensure – within its scope of influence – that only eligible nonpublic students are loaned textbooks, they would have found a precise and rigorous operation that ensured adherence to laws and regulations.

As for the other Key Findings made, we believe that the action plan set forth below will rectify the issues outlined in the audit. The District is committed to implementing the Comptroller’s recommendations to ensure efficient fiscal management of textbooks.

RECOMMENDATIONS FOR DISTRICT OFFICIALS

Recommendation No. 1: Implement procedures to ensure that only eligible nonpublic school students are provided with textbooks.

DISTRICT RESPONSE AND CORRECTIVE ACTION PLAN: The District verifies the addresses of nonpublic school students who reside within the geographical boundaries of the District for both the purposes of transportation (Education Law § 3635) and the receipt of textbooks (Education Law § 701). The Transportation Department collects and reviews the required forms and documents submitted to them by parents of nonpublic school students and, through them, verifies students’ District residency. Residency and age verification documents include birth certificates, passports, utility bills, leases, mortgage statements, among others.

During the 2018-2019 school year, the District worked intently to create a comprehensive, accurate, and up-to-date database of nonpublic school students that includes all legally required registration data for new applications as well as reapplications of nonpublic students. Starting in July 2019, all nonpublic students have been required to annually submit a new or updated nonpublic school transportation request form. Through this new requirement, the District assures the accuracy, yearly, of its database of District-resident nonpublic school students.

Once student residency is verified, the District’s Transportation Department provides each nonpublic student with an ERCSD ID number. In order to receive textbooks, the District’s Textbook Loan Office requires each nonpublic school to submit a list of its students along with their District ID number. Each ID number verifies that the student has registered with the Transportation Department and has met the Transportation Department’s criteria of residency. With this new database in place, the Transportation-issued ID number for students identified as District residents will ensure eligibility of each nonpublic student for the textbook loan program.

The Textbook Loan Office has and will continue to ensure that the number of textbooks ordered by each nonpublic school does not exceed the number of ERCSD resident students by grade at the school, as determined by the number of students issued ERCSD IDs.

-
- Implementation Date: July 2020. The database from which the Textbook Loan Office determines student textbook eligibility has been updated for accuracy starting in July 2019.
 - Person Responsible for Implementation: Assistant Superintendent of Funded Programs

Recommendation No. 2: *Develop inventory control systems that account for all District owned textbooks, including those loaned to nonpublic school students. Systems should identify each textbook owed and where they are located.*

DISTRICT RESPONSE AND CORRECTIVE ACTION PLAN: The District’s textbook loan inventory is extensively longer than the five years noted in the report. The nonpublic textbook inventory goes back to 1998, or 22 years. The Textbook Loan Office has typically accessed only the last five years of inventory for each nonpublic school to determine whether or not the school is eligible to request a textbook in a particular content area and grade. We have selected two schools and included a snapshot of their inventory lists of loaned books. (*See Exhibits A & B*) The District follows NYSED textbook loan program guidance (https://stateaid.nysed.gov/tsl/html_docs/textbook_loan_program.htm) to establish a five-year rotation for purchasing and lending new textbooks to nonpublic schools.

In October 2019, prior to the issuance of the audit report, the District communicated a new modified procedure for nonpublic schools to return unused textbooks to the District. The District sent each nonpublic school a package of information entitled “Book Returns Directions.” (*See Exhibit C*) Included in that packet was a chart entitled “Procedures for Returning Loaned Books to the District.” (*See Exhibit C*) The package of information detailed a specific procedure whereby nonpublic schools are required to complete an inventory table identifying each book by title, publisher, year of publication, and condition (i.e., excellent, good, fair, poor). Nonpublic schools have returned about 650 books already as of March 2020.

District staff from the Textbook Loan Office monitor the inventory and confirm the conditions of the books. Books that are in excellent, good, or fair condition are removed from the school’s inventory list and set aside to be recycled to other nonpublic schools prior to purchasing new books of the same title. Books in poor condition, including obsolete books, are set aside to await Board approval for disposal.

- Implementation Date: The process has been ongoing since October 2019, and the District will provide lists to nonpublic schools in June or July 2020, dependent on any delays caused by COVID-19.

Person Responsible for Implementation: Assistant Superintendent of Funded Programs

Recommendation No. 3: *Maintain and refer to annual textbook inventory records prior to filling textbook orders or ordering new textbooks.*

DISTRICT RESPONSE AND CORRECTIVE ACTION PLAN: The District keeps accurate and up-to-date records on all materials loaned to nonpublic schools funded by the Textbook Loan funds. (***See Exhibits A & B***) The District endeavors to fix all problems with the return and disposal of textbooks from the nonpublic schools through a new program initiated in October of 2019.

During the 2019-2020 school year, prior to the issuance of the audit report, the District began compiling inventories of books for each nonpublic school of both the books loaned, returned, and disposed. The District has also maintained up-to-date inventory lists for each title that nonpublic schools borrow from the District for a period of 5 years, in accordance with District policy entitled "Inventory Review Reports." (***See Exhibit D***) The District's future plan is to provide the nonpublic schools with 5-year inventory lists of books on loan to facilitate the process of rectifying physical inventories. This process has been scheduled to take place during the months of June and July 2020 (pending the lifting of COVID-19 related school closures).

Going forward, the District will require each nonpublic school to conduct a physical inventory count of textbooks, and submit the results of this inventory check each September. The District will also require nonpublic schools to maintain a list of books currently assigned to students and keep records by student of each textbook in use. These records will be kept at the nonpublic school and available for review upon request.

The District will conduct an annual reconciliation of random schools each year to review the student list of assigned books and the physical inventory of books at the school.

- **Implementation Date:** The process has been ongoing since October 2019, and the District will provide lists to nonpublic schools, as well as perform an annual reconciliation in June or July 2020, dependent on any delays caused by COVID-19.
- **Person Responsible for Implementation:** Assistant Superintendent of Funded Programs

RECOMMENDATIONS FOR BOARD OF EDUCATION

Recommendation No. 4: Require a perpetual and comprehensive inventory record of textbook loaned to nonpublic students that include the number of textbooks purchased, returned, and disposed of.

DISTRICT RESPONSE AND CORRECTIVE ACTION PLAN: Please see the District's response to Recommendations Nos. 2 and 3. While the District maintains a comprehensive inventory of textbooks loaned to nonpublic schools, it is in the process of implementing a system to track the return and disposal of books.

- **Implementation Date:** The process has been ongoing since October 2019, and the District will provide lists to nonpublic schools in June or July 2020, dependent on any delays caused by COVID-19.
- **Person Responsible for Implementation:** Assistant Superintendent of Funded Programs.

Recommendation No. 5: *Require a District-wide annual inventory, including those textbooks on loan to nonpublic students or store at nonpublic schools.*

DISTRICT RESPONSE AND CORRECTIVE ACTION PLAN: Please see the District's response to Recommendation No. 3.

- Implementation Date: This process has been ongoing since October of 2019.
- Person Responsible for Implementation: Assistant Superintendent of Funded Programs.

Recommendation No. 6: *Ensure nonpublic school administrators return unneeded, outdated, and damaged textbooks to the District for proper handling.*

DISTRICT RESPONSE AND CORRECTIVE ACTION PLAN: Please see the District's response to Recommendation Nos. 2 and 3.

- Implementation Date: The process has been ongoing since October 2019, and the District will provide lists to nonpublic schools in June or July 2020 dependent on any delays caused by COVID-19.
- Person Responsible for Implementation: Assistant Superintendent of Funded Programs.

The District will implement the aforementioned corrective actions in order to comply with the Comptroller's findings to streamline the process of inventorying books and to ensure the books return to the District.

Please do not hesitate to contact me with any questions or concerns.

Very truly yours,

Dr. Deborah L. Wortham
Superintendent

Dr. Daniel H. Shanahan
Assistant Superintendent

Cc: ***Via Mail***
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Appendix B: OSC Comments on the District's Response

Note 1

The District's inventory record was incomplete and did not provide an accurate accounting of the District's textbooks. A perpetual inventory system is a method of continually, in real-time, updating inventory records to account for additions and subtractions. The District's inventory records consisted of only historical purchases of textbooks that were loaned to nonpublic schools. It did not account for textbooks that were returned, disposed of, damaged or lost. The District did not maintain a perpetual inventory system.

According to the District's staff, they review the records of books purchased in the last five years to determine if new textbooks need to be ordered.

Note 2

District staff use the District's transportation eligibility determinations to establish textbook eligibility. Therefore, once a student is deemed eligible for transportation, they are eligible for textbooks.

On November 20, 2019, we issued an audit report that concluded that District officials did not always obtain required documentation to determine a student's transportation eligibility. Therefore, relying on the District's transportation eligibility records, the District may have loaned textbooks to ineligible students.

District officials did not provide information that supported the District's statement that new protocols, procedures, or systems were implemented to ensure only eligible nonpublic students are loaned textbooks.

Appendix C: Audit Methodology and Standards

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We obtained and reviewed Education Law and the District's policy and guidelines for textbooks loaned to nonpublic school students and inventory of textbooks at nonpublic schools.
- We interviewed District personnel to determine the process to provide textbooks and account for textbooks on loan to nonpublic school students. We inquired to determine how they qualified to receive textbooks and whether nonpublic school students had to register with the Department first with proof of residency.
- We obtained student population data for 2016-17, 2017-18, and 2018-19 totaling between 27,000 and 27,822. We compared and filtered the data to determine new registrations for the two most recent school years. We arrived at 2833 students for 2017-18 and 2854 students for 2018-19.
- We used our professional judgment to select a sample of 300 nonpublic school students from Department records. Specifically, 237 new registrations, of which 142 students were from 2017-18 and 95 students were from 2018-19. We also selected 63 students who appeared to have first registered prior to 2017-18.
- We requested and reviewed the application packet for each student in our sample along with the backup documentation to determine whether all applications were received prior to April 1st of the year;² whether the 237 new registrations each contained proof of birthdate and proof of address; and whether the 63 students who registered prior to 2017-18 were reapplying annually.
- We compared the 184 students, including 93 that did not have any documentation on file and the 91 that did not provide all necessary documentation for transportation to the list of students who were provided with textbooks and documented discrepancies. We also, checked for instances where textbooks were provided to students who did not have an identification number and whether kindergarten students with missing birthdates were provided textbooks.

² Education Law Section 3635 and District policy require parents of nonpublic school students to file requests for transportation with the District by April 1st of the preceding school year.

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- We used our professional judgment to randomly select a sample of five nonpublic schools and five different textbook titles that were purchased more than five years prior to our audit period. We selected this sample based on whether the titles were still being used. We visited each school with the Assistant Superintendent and physically counted the textbooks selected. One of the five textbooks was a workbook erroneously labeled in the system as a textbook. Because workbooks are discarded after use and no inventory is required to be kept, we reduced our sample to four nonpublic schools and four textbook titles. We compared the number of textbooks at the nonpublic schools with the number of textbooks purchased for those schools. We also checked whether the textbooks were stamped property of the District and whether the international standard textbook number matched purchasing data. We conducted our textbook inventory by selecting four nonpublic schools and four textbook titles (one for each school) purchased at least five years ago.³
 - We reviewed the results of the District's 2014 textbook inventory to obtain an understanding of the inventory controls for nonpublic schools.
 - We reviewed the *Nonpublic School Responsibility and Storage Agreement for Loan of Textbooks* to determine the related responsibilities of nonpublic school officials

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

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

³ We chose five years because the staff could only look back five years in their database systems which increased the risk that older textbooks could be unaccounted for. In addition, textbooks purchased more than five years ago are more likely to be currently unused or shipped elsewhere without the District's knowledge, or to be obsolete or damaged and eligible for return to the District. We selected one textbook per school because we took into consideration that at the time of the audit, textbooks would have been assigned to students and they would have to return them for us to perform the count. We visited the nonpublic schools during class sessions and we did not want to cause any disruption. Some textbooks were in student lockers, student desks, nonpublic school storage and returned by students for us to count. Our sample was not expanded after the onsite visits due to the conclusiveness of the test results.

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

Appendix D: Resources and Services

Regional Office Directory

www.osc.state.ny.usD/sites/default/files/local-government/documents/pdf/2018-12/regional_directory.pdf

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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263196&issued=All

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

www.osc.state.ny.us/local-government/fiscal-monitoring

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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263206&issued=All

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

www.osc.state.ny.us/local-government/resources/planning-resources

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

www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2020-05/cyber-security-guide.pdf

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

www.osc.state.ny.us/local-government/required-reporting

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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263211&issued=All

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

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