



THE STATE EDUCATION DEPARTMENT/THE UNIVERSITY OF THE STATE OF NEW YORK /
ALBANY, NY 12234
Coordinator
Office of Educational Management Services
Room 876, Education Building Annex
Tel. 518.474-6541
Fax 518.402-5713
E-mail: dcunning@mail.nysed.gov

April 28, 2010

Ms. Josephine Moccia
Superintendent of Schools
Averill Park Central School District
8439 Miller Hill Road
Averill Park, NY 12018-9798

Dear Superintendent Moccia:

I am writing to transmit the draft results of our recently completed monitoring of the Averill Park Central School District's use of American Reinvestment and Recovery Act (ARRA) funds awarded for the July 1, 2009 – June 30, 2010 school year by Mary Sansaricq. The monitoring was conducted pursuant to the Commissioner of Education's authority under Section 305 of the Education Law. Our monitoring objectives were to ensure that ARRA Education Stabilization funds are being used as intended and to increase communication between the Department and school districts concerning the use of funds and reporting requirements.

Our monitoring scope was limited to the Education Stabilization Funds (ESF) for the period July 1, 2009 through June 30, 2010. To accomplish our objectives, we interviewed appropriate District officials, performed limited tests of transactions, and reviewed documents. These documents included evidence of personnel paid with ARRA funds, vendors employed, board minutes documenting hiring and budget decisions, and calculations relating to estimates of jobs saved and created.

We conducted this performance monitoring in accordance with standards consistent with federal guidelines for monitoring Education Stabilization Funds. Those standards require that we plan and perform the monitoring to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our objectives.

The results of this monitoring have been discussed with District officials and their comments have been considered in preparing this report.

Monitoring Results

The following are our findings.

Reporting Compliance

1. Averill Park CSD has completed its quarterly reports in a timely manner.
2. Averill Park CSD has completed its school-level expenditure reporting in a timely manner.

Preparation of Documentation for Monitoring

3. The district completed requested expenditure schedules satisfactorily.
4. Documentation provided (payroll certifications, expenditure ledger transactions, vendor invoices, Stakeholder meeting notes) were satisfactory evidence that the funds were used as approved.

Claiming Payments

5. The district's draw down of funds has been satisfactory in NYSED's Grants Finance office.

Calculation of Jobs Retained and Created

6. District officials clearly described the method used by the District to calculate jobs retained and created. Recovery Act Section 1512 requirements specify that ARRA fund recipients calculate these estimates each quarter based on what occurred during the reporting quarter in question.

Recommendations

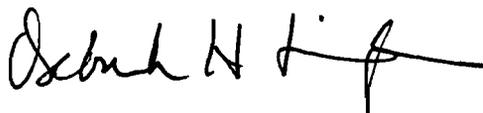
Based on the site visit, Averill Park Central School District demonstrated it is fully implementing the ARRA Educational Stabilization Funding, verified by:

- Allowability of amounts expended in appropriate programs, and
- Sufficient and separate control systems in place.

This report is provided to give you an opportunity to review and comment on the results and recommendations made in the report. We would appreciate receiving your comments, agreeing or disagreeing, on the results and recommendations by May 28, 2010. Your comments will be considered as we proceed to prepare the final report. Your comments will also be included as an appendix to the final report if received by the due date.

We appreciate the cooperation and courtesies extended to our office during the monitoring of ARRA Educational Stabilization Funds. If you have any questions or require additional information, please contact me at (518) 474-6541.

Sincerely,



Deborah H. Cunningham,
Coordinator

Cc: C. Szuberla, M. Sansaricq, B. Porter, M. Lavare, M. Zollo, M. Gardy, Neil R. Bonesteel (Board President)