



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

May 13, 2010

Mr. Philip D'Angelo
Superintendent of Schools
Skaneateles Central School District
45 East Elizabeth Street
Skaneateles, NY 13152-1398

Dear Superintendent D'Angelo:

I am writing to transmit the final results of the recently completed monitoring of the Skaneateles Central School District's (District) use of American Reinvestment and Recovery Act (ARRA) funds awarded for the July 1, 2009 – June 30, 2010 school year. The monitoring was conducted by Ms. Ruth Singer pursuant to the Commissioner of Education's authority under Section 305 of the Education Law. 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.

The scope of monitoring was limited to the Education Stabilization Funds (ESF) for the period July 1, 2009 through June 30, 2010. To accomplish these objectives, Ms. Singer interviewed appropriate District officials, performed limited tests of transactions, and reviewed documents. These documents included evidence of personnel paid with ARRA funds, vendor expenses, and calculations related to estimates of jobs saved and created.

Monitoring was conducted in accordance with standards consistent with federal guidelines for monitoring Education Stabilization Funds. Those standards require that the plan and performance of the monitoring obtain sufficient and appropriate evidence to provide a reasonable basis for any findings and conclusions based on stated objectives. The evidence obtained is believed to provide a reasonable basis for the findings and conclusions.

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

Monitoring Results

The findings are as follows:

Reporting Compliance

1. Skaneateles CSD completed its ESF quarterly reports in a timely manner.
2. Skaneateles CSD also completed its school-level expenditure reporting in a timely manner.

Preparation and Review of On-site Documentation for Monitoring

3. The district completed and submitted all documentation requested prior to the visit.
4. The on-site documentation reviewed during the visit included payroll ledgers, journal entries, contracts, invoices, time sheets, and payroll certifications.
5. The documentation revealed that one vendor expense was initially incorrectly coded, and thus not reported, but the error has been corrected and the vendor expense will be recorded in the next reporting cycle.
6. Other than the item noted above, the documentation provided satisfactory evidence that the funds were being used as approved.

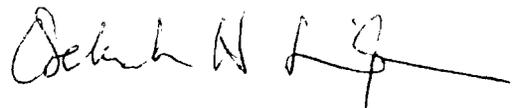
Claiming Payments

7. We discussed the claims process. District staff have submitted claims for reimbursement for approximately three fourths of the total ESF amount. They will continue to submit FS-25s for salaries and other expenses incurred.
8. District officials clearly identified the FTE positions that were retained and the one-half of a new position that was created using ESF. The other half of the newly created position is funded with federal special education funds. The documentation provided was sufficient and payroll certifications were on file.

Findings and Recommendations

The District has corrected the one incorrectly coded vendor expense and no additional errors or omissions were noted. Thank you for the courtesies you extended to Department staff in support of this process. If you have any questions or require additional information, please contact Ruth Singer or me at (518) 474-6541.

Sincerely,



Deborah H. Cunningham

C: C. Szuberla
B. Porter
J. Conway
M. Lavare
M. Zollo
R. Singer
M. Gardy
Irene Stafford, Board President