



SALMON RIVER CENTRAL SCHOOL DISTRICT

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Superintendent

Natascha L. Jock
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High School Principal

Melissa Sevey
Middle School Principal

Danielle French
Elementary Principal

Alison Benedict
St. Regis Mohawk
School Principal

February 13, 2023

Office of the State Comptroller
Glens Falls Regional Office
One Broad Street Plaza
Glens Falls, NY 12801-4396

Attn: Gary Gifford, Chief Examiner

Salmon River Central School District
Foster Care Student Tuition for the Period July 1, 2018 – July 31, 2022
Report #2022M-168

The Salmon River Central School District is in receipt of the draft audit report, titled 2022M-168 – Foster Care Student Tuition. The District would like to express sincere appreciation for your professionalism and for conducting a thorough examination of our District operations. The District valued the collaborative approach that was taken during field work especially during uncertain times with the COVID-19 pandemic.

We have thoroughly reviewed the draft report and are pleased that there was no evidence of fraud, abuse or waste discovered in the audit process. The District views feedback from all audits as a way to improve our best practices and procedures.

The District prides itself on being transparent and fiscally responsible and we are committed to continuous improvement. The District acknowledges the audit findings and is in agreement with the findings. The District has already put new procedures in place to ensure that all invoices for tuition are properly handled with adequate supporting documentation and follow up reconciliations.

This letter shall serve as our audit response as well as our corrective action plan. The District corrective action plan is outlined below.

Corrective Action Plan:

Audit Recommendation #1:

The District should provide oversight to ensure tuition bills for foster care students enrolled at other districts have adequate supporting documentation and are accurately calculated before issuing payments to the districts of attendance.

Implementation Plan of Action:

The District recognizes the importance of establishing controls over tuition payments and will create a process for approval of foster care tuition payment prior to issuing payment to the district of attendance. This will include gathering proper supporting documents from the invoicing district as well as an independent calculation of the invoice.

Implementation Date:

This will be implemented by the Superintendent of Schools, Dr. Stanley Harper and School Business Executive, Natascha Jock effective 2/13/23 with tuition payments for 2022-2023 school year.

Audit Recommendation #2:

The District should monitor tuition payments made in the current school year (based on the estimated net cost billed) to ensure that the District is issued a correct refund, or accurately billed additional tuition charges, in subsequent school year (based on the actual net costs to the district of attendance).

Implementation Plan of Action:

The District will create a process to ensure that there is a reconciliation of estimated invoices/payments with actual tuition costs when final costs are released. All tuition invoices will be flagged during the accounts payable process and the District will use a spreadsheet to track payments that are made annually. The District will review the invoices/costs in the following school year to request updated actual invoices from each district. In cases where BOCES costs are used as an estimate, the District will request that the invoicing district contact their BOCES about possible BOCES refunds for special education students that would be due back to the District.

Implementation Date:

This will be implemented by the Superintendent of Schools, Dr. Stanley Harper and School Business Executive, Natascha Jock effective 2/13/23 with tuition payments for 2022-2023 school year.

Audit Recommendation #3:

The District should consult with legal counsel concerning options available for recovering previous overpayments and compensating for identified underpayments to applicable districts of attendance.

Implementation Plan of Action:

The District has been in contact with the invoicing districts that were identified as having been overpaid to request refunds be issued and refund requests have been mailed. The District has already received a refund in the amount of \$19,185.19.

Implementation Date:

This will be implemented by the Superintendent of Schools, Dr. Stanley Harper and School Business Executive, Natascha Jock effective 2/13/23 with tuition payments for 2022-2023 school year.

Signed:

Dr. Stanley Harper
Superintendent of Schools

Date