
Audit Report

Monroe-Woodbury Central School District
Education Stabilization Fund Audit
for the Period
March 13, 2020 through September 30, 2023

ESF-0224-03

April 17, 2024

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Office of Audit Services
Albany, New York 12234





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

New York State Education Department
Office of Audit Services
89 Washington Avenue, EB 524
Albany, New York 12234
518 473-4516

April 17, 2024

Ms. Elsie Rodriguez
Superintendent of Schools
Monroe-Woodbury Central School District
278 Route 32
Central Valley, NY 10917

Dear Ms. Rodriguez:

Enclosed is the final audit report (ESF-0224-03) corresponding to our audit of Monroe-Woodbury Central School District. The objective of this audit was to determine if Education Stabilization Funds (ESF) received under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act) were spent in accordance with award requirements and federal laws and regulations. This audit was conducted pursuant to Section 305 of the Education Law and the scope of the audit covered the period March 13, 2020, through September 30, 2023.

We determined District officials had adequate policies and procedures in place and ensured that Educational Stabilization Funds were appropriately used for their intended purpose. There were no recommendations as a result of this audit.

Within 90 days of the issuance of this report, we request school officials provide written acceptance by the District's board of the final audit report to the Office of Audit Services.

We appreciate the cooperation and courtesies extended to NYSED staff during the audit. If you have any questions or require additional information, please contact Zubair Khan, Auditor-in-Charge (Zubair.Khan@nysed.gov).

Sincerely,



James Kampf
Director, Office of Audit Services

Attachments

cc: Betty A. Rosa, Commissioner
Sharon Cates-Williams, Executive Deputy Commissione
Jason Harmon, Deputy Commissioner P-12 Operations
Theresa Billington, Assistant Commissioner, Office of Accountability
Erica Meaker, Director, Office of ESSA-Funded Programs

Executive Summary

Objectives

To determine if the Monroe-Woodbury Central School District (District) Education Stabilization Fund (ESF) expenditures were reasonable, necessary, and allocable under the CARES Act and CRRSA Act, and to assess their compliance with all applicable federal, state, and local laws and regulations. The audit covered the period from March 13, 2020, through September 30, 2023.

Background

On March 27, 2020, Congress passed, and the President signed into law, the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The CARES Act created an Education Stabilization Fund (ESF) to prevent, prepare for and respond to the coronavirus.

On December 27, 2020, the President signed into law the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act). The CRRSA Act provides \$81.88 billion nationwide in a second Education Stabilization Fund to prevent, prepare for and respond to COVID-19. The Monroe-Woodbury Central School District was awarded \$1,092,936 in ESSER funds, \$185,235 in GEER funds, \$5,794,190 in ESSER II funds, and \$409,899 in GEER II funds.

Key Findings

For the audit period March 13, 2020, through September 30, 2023, there were no findings noted.

Key Recommendations

There were no recommendations as a result of this audit.

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Introduction

Background

The Monroe-Woodbury Central School District (District) serves the Town of Monroe, most of the Town of Woodbury and parts of the Towns of Chester, Blooming Grove and Tuxedo in Orange County.

The District is an independent entity governed by an elected Board of Education (Board) consisting of nine members. The Board is responsible for the general management and control of the District's financial and educational matters. The Superintendent, along with other administrative staff, is responsible for the day-to-day management of the District under the direction of the Board.

The District had approximately 6,660 students and 1,053 employees during the 2022-2023 school year.¹ They operate five elementary schools, one middle school and one high school. The District adopted a budget of \$201.5 million for the 2022-23 school year, which was primarily funded with state aid and real property taxes.

CARES Act

On March 27, 2020, Congress passed, and the President signed into law, the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The CARES Act created an Education Stabilization Fund (ESF) to prevent, prepare for and respond to the coronavirus, under which New York State has received:

- \$1.037 billion in Elementary and Secondary School Emergency Relief (ESSER) funds to support the ability of local educational agencies (LEAs), including charter schools that are LEAs, with emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation; and
- \$164.2 million in Governor's Emergency Education Relief (GEER) funds for the purpose of providing educational agencies with emergency assistance to address the impact of COVID-19.

CRRSA Act

On December 27, 2020, the President signed into law the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act). The CRRSA Act authorized \$81.88 billion in educational funding for a second Education Stabilization Fund to prevent, prepare for and respond to COVID-19, of which New York received:

- \$4 billion in Elementary and Secondary School Emergency Relief (ESSER II) funds to support the ability of local educational agencies (LEAs), including charter schools that are LEAs, with emergency relief funds to address the impact

¹National Center for Education Statistics, Monroe-Woodbury Central School District (2022-2023 school year)
https://nces.ed.gov/ced/districtsearch/district_detail.asp?ID2=3619650

COVID-19 has had, and continues to have, on elementary and secondary schools across the nation; and

- \$322.9 million in Governor's Emergency Education Relief (GEER II) funds for the purpose of providing educational agencies with emergency assistance to address the impact of COVID-19, of which \$250.1 million is for an Emergency Assistance to Non-Public Schools (EANS) grant program.

The Monroe-Woodbury Central School District was awarded \$1,092,936 in ESSER funds, \$185,235 in GEER funds, \$5,794,190 in ESSER II funds, and \$409,899 in GEER II funds, respectively. The District used these funds for summer learning programs to close learning gaps for the neediest students due to the pandemic, mental health services and supports, supplies and materials to ensure the health and safety of students and staff, and educational technology supplies and resources to maintain continuity of learning for students and teachers.

Objectives, Scope and Methodology

The Office of Audit Services conducted an audit to determine if the Monroe-Woodbury Central School District Education Stabilization Fund (ESF) expenditures were reasonable, necessary, and allocable under the CARES and CRRSA Act, and to assess their compliance with all applicable federal, state, and local laws and regulations. The audit covered the period from March 13, 2020 through September 30, 2023.

To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed District officials from payroll, procurement, and human resources to gain an understanding of their policies, procedures, and processes.
- We judgmentally selected 19 employees out of the 89 reported (21%) on the Final Expenditure Report (i.e., FS-10-F) under ESSER II and GEER II funds. We selected two (2) pay periods in our audit scope and reviewed the salary documentation for each employee in our sample. We also traced the total pay for the two (2) pay periods from the payroll register to the direct deposit report, bank statement and general ledger. We reconciled the Q4 2020 and Q2 2021 Quarterly Payroll Reports to the Quarterly 941 Tax Forms to the General Ledger for completeness and accuracy. There was a minor difference of less than \$5, which was deemed immaterial. We further reviewed the personnel files for the 19 selected employees to ensure the District maintained adequate documentation. There was no missing or incomplete documentation noted.
- We judgmentally selected 27 purchased services transactions out of the 210 reported (13%) on the Final Expenditure Report (i.e., FS-10-F) under ESSER I and GEER I funds. We reviewed the transactions which the District paid to vendors for equitable services on behalf of the non-public schools serving district-resident students. We noted the District maintained control of the funds and paid the vendors directly, rather than reimbursing the non-public school. We further verified the methodology used to determine the allocation amounts for each non-public, and the documentation maintained for tracking how much was spent for each non-public up to the allocation amount. The District also maintained a completed “Written Affirmation of LEA Consultation With Non-Public School Officials” form for all non-public schools accepting funding as part of the CARES ACT guidance.
- We judgmentally selected three (3) supplies and material transactions totaling \$906.00 out of the six (6) reported on the Final Expenditure Report (i.e., FS-10-F) under ESSER I and GEER I funds. We reviewed the transactions to ensure the expense charged to the grant were allowable, reasonable, and allocable. We noted no exceptions in our testing.

- The District charged indirect costs on the FS-10-F under CRRSA ESSER II and GEER II funds. We reviewed the indirect cost rate approval the District obtained from the State Education Department and verified the approved rate matched the rate charged to the CRRSA ESSER II and GEER II funds.

We conducted this audit in accordance with Generally Accepted Government Auditing Standards (GAGAS), with the sole exception of an external peer review. Those procedures 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 objectives. In addition, GAGAS requires a review performed by a team of external peers, independent of the audit organization, at least once every three years. Due to recent changes in personnel and budget constraints, an external peer review was not conducted. We anticipate that an external peer review will be performed in the near future and believe that the lack of an external audit peer review has had no material effect on the assurances provided.

Conclusions

District Officials had adequate policies and procedures in place and ensured that Educational Stabilization Funds were appropriately used for their intended purpose. There were no recommendations as a result of this audit.

Contributors to the Report

- James Kampf, Director of Audit Services
- Jeanne Day, Audit Manager
- Zubair Khan, Auditor-in-Charge
- Jorel Johnson, Staff Auditor
- Valli Ragavan, Staff Auditor



MONROE-WOODBURY

CENTRAL SCHOOL DISTRICT

Education Center • 278 Route 32 • Central Valley, New York 10917

Elsie Rodriguez

Superintendent of Schools

T: (845) 460-6200

F: (845) 460-6080

erodriguez@mw.k12.ny.us

April 8, 2024

Mr. James Kampf
Director
Office of Audit Services
New York State Education Department
89 Washington Ave, Rm 471 EBA
Albany, NY 12234

Sent via U.S. mail and Email

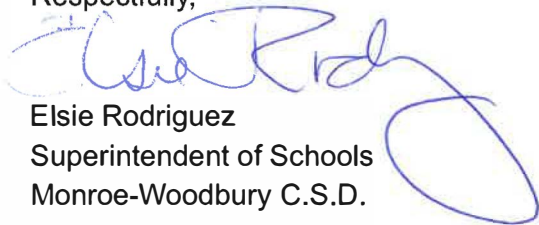
Dear Mr. Kampf,

The Monroe-Woodbury Central School District has received and reviewed the draft Education Stabilization Fund Audit for the Period March 13, 2020 through September 30, 2023 conducted by the New York State Education Department.

It is with appreciation to the Office of Audit Services that we confirm our acceptance and agreement with the conclusions of this audit report.

Thank you for providing us with this feedback and for the time and effort involved in preparing this informative report.

Respectfully,



Elsie Rodriguez
Superintendent of Schools
Monroe-Woodbury C.S.D.

cc: P. Cahill, Asst. Supt. for Business & Management Svcs.
M. Buffamante, District Treasurer
J. Day, Manager, Office of Audit Svcs., NYSED

Patrick F. Cahill
Assistant Superintendent
for Business & Management
Services

Eric J. Hassler, Ed. D.
Assistant Superintendent
for Curriculum & Instruction

Lori J. Hock
Assistant Superintendent
for Human Resources

Matthew G. Kravatz
Assistant Superintendent
for Curriculum & Instruction

Bhargav A. Vyas, Ed.D.
Assistant Superintendent
for Compliance and
Information Systems