

# **PRESCHOOL REAPPROVAL REVIEW SUBMISSION PACKET**

## **EVALUATION CRITERIA – STANDARD FOR ACCEPTANCE**

- Application must be typed; no handwritten applications will be accepted.
- Contact Information Form must be completed. (page 4)
- The chief administrative officer of the program submitting the reapproval packet must sign the certification and assurances statement. (page 6)
- Program model types for the currently approved program must be specified. (page 6)
- All fields of the General Program Information must be completed. (pages 7-8)
- All fields of Site Information must be completed for each currently approved program site. (pages 9-10)

### **FISCAL NARRATIVE INFORMATION**

| <b>Category</b>  | <b>Evaluation Criteria – Standard for Acceptance</b>  |
|--|---|
| 1. Access to Financial Records                                     | <ul style="list-style-type: none"><li>• The agency is able to identify a finite list of individuals, by title, who will have direct access to financial records.</li><li>• It is appropriate for the listed individuals to have access to the financial records.</li></ul>  |
| 2. Chief Financial Officer/Business Manager Minimum Qualifications | List of minimum qualifications includes, but is not limited to: <ul style="list-style-type: none"><li>• Background in financial management, with preference given to experience directly related to school settings,</li><li>• Familiarity with accepted accounting principles, and</li><li>• Solid knowledge of common business practices.</li></ul>   |
| 3. Financial Internal Control System                               | <ul style="list-style-type: none"><li>• The financial internal control system ensures that accounts are maintained in accordance with generally accepted accounting principles and the New York State Education Department (NYSED) Reimbursable Cost Manual.</li><li>• Accounts are maintained in a manner such that financial reports can be generated on demand and allow analysis of revenues and expenses by each program area including, but not limited to, enrollment and staffing data.</li></ul> |
| 4. Enrollment Fluctuations   | The agency provides a clear financial plan describing how costs will be managed during times of enrollment fluctuations that ensures fiscal viability (e.g., decreasing staff hours, supply ordering prioritization).   |

| Category                                       | Evaluation Criteria – Standard for Acceptance   |
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| 5. Whistleblower Policy                        | <ul style="list-style-type: none"> <li>• The policy protects employees who report inappropriate behavior from retaliation.</li> <li>• All employees are made aware of the Whistleblower Policy through orientation or ongoing training opportunities.</li> <li>• The policy is readily accessible to all employees (e.g., website, employee handbooks, and training materials).</li> </ul>                                |
| 6. Plan for Safeguarding Financial Information | <ul style="list-style-type: none"> <li>• The plan includes an up-to-date business impact analysis.</li> <li>• Critical processes are documented and included in the plan.</li> </ul>  |
| 7. Cost Allocations                            | <ul style="list-style-type: none"> <li>• The description details the process that will be used to ensure that expenses incurred in operating the agency, and revenues received, can be specifically tracked to agency programs.</li> <li>• Include a description of the process used to ensure only allowable directly charged and allocated expenses, as defined by NYSED, will be claimed for reimbursement.</li> </ul> |

## CHARACTER AND COMPETENCE REVIEW

*(A public school district, board of cooperative educational services, State agency or municipality is not required to complete this section of the application.)*

Assessment of the character and competence of an applicant is based upon experience and past performance in operating a special education or related services program including records of violations, if any, and whether a substantially consistent high level of care was maintained. Applicants without experience in education services are evaluated based on compliance with laws and practices pertinent to their professional experience.

| Category    | Evaluation Criteria – Standard for Acceptance  |
|-------------|--|
| Disclosures | <ul style="list-style-type: none"><li>• Information is provided for each owner/chief executive officer (CEO)/administrator <u>and</u> for additional individuals who may, in practice, fulfill the role and responsibilities of a Chief Administrator or a portion of those duties (e.g., Co-director, Assistant Executive Director, etc.).</li><li>• There are no affiliations with community service, philanthropic endeavors, human service facility(ies) or vendors which would present a conflict of interest in the operation of the proposed program.</li><li>• The owner(s)/CEO(s)/administrator(s) has not disclosed any employment by or membership of a board of an agency that has been cited for or had allegations brought against it for waste, fraud, abuse or wrongdoing. If instances are reported, provide the details that indicate a nonactive role during the time of the citations and/or allegations.</li><li>• There are no instances in which the owner(s)/CEO(s)/administrator(s) have or had affiliation with a program whose approval was revoked or suspended by NYSED or another State agency (in this State or another state). If instances are reported, include the name of the program and State oversight agency and his/her affiliation with that program.</li><li>• The owner(s)/CEO(s)/administrator(s) report no instances in which he/she was convicted of a crime. If instances are reported, approval will be considered if the criminal offense is identified and noted as a misdemeanor.</li><li>• There are no criminal charges pending in federal or State court. If pending charges are identified and explained, consideration of the application may be deferred until such court proceedings are concluded if the nature or circumstances of the charges are likely to impact the programmatic or fiscal oversight of the program.</li><li>• The Statement is signed and notarized.</li></ul> |

## GOVERNANCE AND INTERNAL CONTROLS

*(A public school district, board of cooperative educational services, State agency or municipality is not required to complete this section of the application.)*

| Category                                     | Evaluation Criteria – Standard for Acceptance   |
|--|---|
| 1. Governance Structure                      | <ul style="list-style-type: none"><li>• There is a clear, sufficient and detailed description of the governance structure of the agency.</li><li>• The role that executive and management staff will have in establishing policies is clearly articulated.</li></ul>  |
| 2. Conflict of Interest Procedures           | The agency's procedures for actions of its governing structure would preclude the advancement of an individual's personal or business interests.  |
| 3. Impermissible Nepotism                    | The agency's policy prohibits impermissible nepotism in hiring and other institutional business. (Nepotism is favoritism granted to relatives or friends regardless of intent.)   |
| 4. Affiliations                              | Potential arm's-length transactions are disclosed.  |
| 5. Management Principles and Decision Making | No conflict of interest is evident in the described role of the board and/or individuals filling executive and management roles, and as applicable individuals with ownership interest, in establishing policies that define management principles and decision making. (A conflict of interest exists when a board member or executive manager's personal or business interests may be advanced by an action of the governing structure.)  |
| 6. Periodic Financial Reviews                | <ul style="list-style-type: none"><li>• Independent periodic financial reviews will be conducted and reports submitted and reviewed by the agency's governing structure.</li><li>• The description identifies how the agency's governing structure will review payments made, including payroll, to ensure the existence of proper itemization and documentation necessary for the approval of the agency's expenditures as reasonable and necessary for the operation of the program.</li><li>• The description outlines the format and frequency of the reports that will be made to the agency's governing structure, including the position of the person or persons who will be responsible for preparing the financial reviews and reports.</li><li>• In order to maintain a level of independent review, the review of payments function (to be performed by the agency's governing structure) and the preparation of the necessary materials for such review will not be conducted solely by the same individual.</li></ul> |

| Category   | Evaluation Criteria – Standard for Acceptance  |
|--|--|
| 7. Residence of the Executive Director or Person Assigned to Perform the Duties of the Chief Executive Officer | <ul style="list-style-type: none"> <li>• Director-level staff reside within a reasonable geographic distance from the proposed program administrative and instructional/evaluation sites.</li> <li>• Reasonable distance generally indicates a commute time of less than one hour; however, determinations will be made on a case-by-case basis based on circumstances such as geographic area and transportation situations/options.</li> </ul>   |
| 8. Internal Controls   | <ul style="list-style-type: none"> <li>• Provision of internal controls is clearly described and includes: <ul style="list-style-type: none"> <li>○ Ensuring a quality control environment;</li> <li>○ Performing a risk assessment;</li> <li>○ Designing effective policies and procedures;</li> <li>○ Providing clear communication throughout the agency; and</li> <li>○ Conducting ongoing monitoring of policies and procedures.</li> </ul> </li> <li>• Internal controls include both preventive control activities (i.e., those that would deter the instance of noncompliance, errors or fraud such as thorough documentation and authorization practices); and detective control activities (i.e., those that identify undesirable "occurrences" after the fact such as reconciliation).</li> </ul> |
| 9. Code of Ethics  | <p>The Code of Ethics includes a:</p> <ul style="list-style-type: none"> <li>• Conflict of Interest Policy,</li> <li>• Policy outlining the procedure for reporting fraud, waste and abuse, and</li> <li>• Whistleblower Policy protecting employees from retaliation for disclosing information concerning acts of wrongdoing, misconduct, malfeasance or other inappropriate behavior. The policy addresses reporting responsibility and procedures, no retaliation, confidentiality and handling of reporting violations.</li> </ul> <p>For a sample Code of Ethics and Conflict of Interest policy, see page 25 of <a href="https://www.irs.gov/pub/irs-pdf/i1023.pdf">https://www.irs.gov/pub/irs-pdf/i1023.pdf</a>.</p>  |