
Audit Report

White Plains City School District
Education Stabilization Fund Audit
for the Period
March 13, 2020 through September 30, 2023

ESF-0524-06

December 5, 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

December 5, 2024

Dr. Joseph Ricca
Superintendent of Schools
White Plains City School District
5 Homeside Lane
White Plains, NY 10605

Dear Dr. Ricca:

Enclosed is the final audit report (ESF-0524-06) corresponding to our audit of White Plains City 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 Commissioner
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 White Plains City School District (District) Education Stabilization Fund (ESF) expenditures were reasonable, necessary, and allocable under the CARES and CRRSA Acts, 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 provides \$30.75 billion nationwide in an Education Stabilization Fund 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 White Plains City School District was awarded \$1,636,100 in ESSER/GEER funds under the CARES Act and \$4,361,436 in ESSER II funds under the CRRSA Act.

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.

Table of Contents

Introduction.....	1
Objectives, Scope and Methodology.....	3
Conclusions.....	4
Appendix A – Contributors to the Report	
Appendix B – Audit Response from White Plains City School District	

Introduction

Background

The White Plains City School District (District) is located in the City of White Plains in, Westchester County and is governed by the laws of New York State. The District's mission is to educate and inspire all students, while nurturing their dreams, so they learn continually, think critically, pursue their aspirations and contribute to a diverse and dynamic world.

The District is governed by the Board of Education (Board) which comprises seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools is the District's Chief Executive Officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction. The District is a component district in the Southern Westchester Board of Cooperative Educational Services ("BOCES").

The District operates five elementary schools, two middle schools and two high schools and served approximately 6,649 students during the 2022-2023 school year. The District's budgeted appropriations for the 2022-2023 school year were \$244.8 million, funded primarily with real property taxes and state aid.

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

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 White Plains City School District was awarded \$1,636,100 in ESSER/GEER funds under the CARES Act and \$4,361,436 in ESSER II funds under the CRRSA Act. 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 White Plains City School District Education Stabilization Fund (ESF) expenditures were reasonable, necessary, and allocable under the CARES and CRRSA Acts, 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 26 employees reported on the Final Expenditure Report (i.e., FS-10-F) under ESSER and ESSER II funds. We selected three 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 three pay periods from the payroll register to the direct deposit report, bank statement and general ledger. We reconciled the Q2 2020, Q4 2020 and Q3 2023 Quarterly Payroll Reports to the Quarterly 941 Tax Forms and to the General Ledger for completeness and accuracy. We further reviewed the personnel files for 11 of the 26 selected employees to ensure the District maintained adequate documentation. There was no missing or incomplete documentation noted.
- We judgmentally selected 22 purchased services transactions reported on the Final Expenditure Report (i.e., FS-10-F) under ESSER and ESSER II funds. We reviewed the transactions to ensure the expenses charged to the grant were allowable, reasonable, and allocable. We noted no exceptions in our testing.
- We judgmentally selected 27 supplies and materials transactions reported on the Final Expenditure Report (i.e., FS-10-F) under ESSER and GEER funds. We reviewed the transactions to ensure the expenses charged to the grant were allowable, reasonable, and allocable. We noted no exceptions in our testing.

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
- Thomas Burns, Staff Auditor



WHITE PLAINS PUBLIC SCHOOLS
EDUCATION HOUSE
FIVE HOMESIDE LANE
WHITE PLAINS, NEW YORK 10605
914-422-2000
www.wpcsd.k12.ny.us

Appendix B

Joseph L. Ricca, Ed.D.
Superintendent of Schools

November 14, 2024

Mr. James Kampf
Director, Office of Audit Services
New York State Education Department
Office of Audit Services
89 Washington Avenue, EB 524
Albany, New York 12234

RE: Draft Audit Report (ESF-0524-06) of the Education Stabilization Fund Audit for the Period of March 13, 2020, through September 30, 2023

Dear Mr. Kampf:

The White Plains City School District is in receipt and has reviewed the draft Education Stabilization Fund Audit for the Period of March 13, 2020, through September 30, 2023.

The District confirms our acceptance and is in agreement with the conclusions of this audit report.

The Board of Education and the Administrative team are appreciative of your team's review. The District prides itself on its continual efforts to fulfill its fiduciary responsibilities on behalf of its students and community.

Respectfully,


Joseph L. Ricca, Ed.D.

CC: ~~Board Trustees~~
Dr. Ann Vaccaro-Teich, Assistant Superintendent for Business & Operations
Ms. Marcy Moskowitz, School Business Administrator
Ms. Jeanne Day, NYSED Audit Manager