



# East Ramapo Central School District

105 South Madison Avenue, Spring Valley, NY 10977

A Unified Community Educating the Whole Child ...

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## **VIA EMAIL AND FEDERAL EXPRESS**

Ms. Lisa Reynolds  
Chief Examiner of Local Government and  
School Accountability  
Officer of the State Comptroller  
110 State Street  
Albany, New York 12236

### **Re: East Ramapo Central School District Response to Draft Audit 2019M-171 & Corrective Action Plan**

Dear Chief Examiner Reynolds:

Please accept this correspondence from the East Ramapo Central School District (the “District” or “ERCSD”) in response to the Office of the State Comptroller’s (the “Comptroller”) Draft Audit report dated April 21, 2020 – Textbooks Loaned to Nonpublic School Students – Report of Examination – 2019M-171. For convenience, we have listed the Comptroller’s recommendations to the Board of Education, followed by the District’s response. It constitutes the District’s response to the Draft Audit, as well as its Corrective Active Plan (“CAP”) for immediate implementation. The Board has approved the CAP.

The East Ramapo Central School District provides textbook loan services to the largest nonpublic school population in New York State outside of New York City, approximately 27,500 students – a figure that increases by 3-4% annually. Our program ensures that textbooks loaned to nonpublic schools are secular in nature, grade-appropriate, and meet the standards as outlined in the New York State Education Department’s Textbook Loan Program guidance ([https://stateaid.nysed.gov/tsl/html\\_docs/textbook\\_loan\\_program.htm](https://stateaid.nysed.gov/tsl/html_docs/textbook_loan_program.htm)).

Prior to outlining the District’s responses to the key recommendations, we must clarify an erroneous statement made in the report. Contrary to the findings described in the auditor’s report, the District’s nonpublic school textbook inventory is comprehensive and perpetual. Indeed, our inventory list, school by school, stretches back 22 years to 1998, for the books loaned to nonpublic schools. It is not limited to the five-year period noted in the auditor’s report. We have included an example of the inventory lists District-loaned books to two nonpublic schools that begin in 1998. (**See Exhibits A & B.**)

Considering the magnitude of our nonpublic school textbook loan program, and the extensive array of moving parts that constitute our operation, the District is pleased that the auditors found the vast majority of the controls in our system to be satisfactory.

The District takes exception, however, with the findings of the audit that were based on data collected from a different operation in the District, namely the Transportation Department. These data were years old, used in a different audit, and not reflective of the data we currently use for transportation. We believe that, had the auditors examined the protocols, procedures, and systems that the Textbook Loan office uses to ensure – within its scope of influence – that only eligible nonpublic students are loaned textbooks, they would have found a precise and rigorous operation that ensured adherence to laws and regulations.

As for the other Key Findings made, we believe that the action plan set forth below will rectify the issues outlined in the audit. The District is committed to implementing the Comptroller’s recommendations to ensure efficient fiscal management of textbooks.

#### **RECOMMENDATIONS FOR DISTRICT OFFICIALS**

##### **Recommendation No. 1: *Implement procedures to ensure that only eligible nonpublic school students are provided with textbooks.***

DISTRICT RESPONSE AND CORRECTIVE ACTION PLAN: The District verifies the addresses of nonpublic school students who reside within the geographical boundaries of the District for both the purposes of transportation (Education Law § 3635) and the receipt of textbooks (Education Law § 701). The Transportation Department collects and reviews the required forms and documents submitted to them by parents of nonpublic school students and, through them, verifies students’ District residency. Residency and age verification documents include birth certificates, passports, utility bills, leases, mortgage statements, among others.

During the 2018-2019 school year, the District worked intently to create a comprehensive, accurate, and up-to-date database of nonpublic school students that includes all legally required registration data for new applications as well as reapplications of nonpublic students. Starting in July 2019, all nonpublic students have been required to annually submit a new or updated nonpublic school transportation request form. Through this new requirement, the District assures the accuracy, yearly, of its database of District-resident nonpublic school students.

Once student residency is verified, the District’s Transportation Department provides each nonpublic student with an ERCSD ID number. In order to receive textbooks, the District’s Textbook Loan Office requires each nonpublic school to submit a list of its students along with their District ID number. Each ID number verifies that the student has registered with the Transportation Department and has met the Transportation Department’s criteria of residency. With this new database in place, the Transportation-issued ID number for students identified as District residents will ensure eligibility of each nonpublic student for the textbook loan program.

The Textbook Loan Office has and will continue to ensure that the number of textbooks ordered by each nonpublic school does not exceed the number of ERCSD resident students by grade at the school, as determined by the number of students issued ERCSD IDs.

- Implementation Date: July 2020. The database from which the Textbook Loan Office determines student textbook eligibility has been updated for accuracy starting in July 2019.
- Person Responsible for Implementation: Assistant Superintendent of Funded Programs

***Recommendation No. 2: Develop inventory control systems that account for all District owned textbooks, including those loaned to nonpublic school students. Systems should identify each textbook owned and where they are located.***

DISTRICT RESPONSE AND CORRECTIVE ACTION PLAN: The District’s textbook loan inventory is extensively longer than the five years noted in the report. The nonpublic textbook inventory goes back to 1998, or 22 years. The Textbook Loan Office has typically accessed only the last five years of inventory for each nonpublic school to determine whether or not the school is eligible to request a textbook in a particular content area and grade. We have selected two schools and included a snapshot of their inventory lists of loaned books. (**See Exhibits A & B**) The District follows NYSED textbook loan program guidance ([https://stateaid.nysed.gov/tsl/html\\_docs/textbook\\_loan\\_program.htm](https://stateaid.nysed.gov/tsl/html_docs/textbook_loan_program.htm)) to establish a five-year rotation for purchasing and lending new textbooks to nonpublic schools.

In October 2019, prior to the issuance of the audit report, the District communicated a new modified procedure for nonpublic schools to return unused textbooks to the District. The District sent each nonpublic school a package of information entitled “Book Returns Directions.” (**See Exhibit C**) Included in that packet was a chart entitled “Procedures for Returning Loaned Books to the District.” (**See Exhibit C**) The package of information detailed a specific procedure whereby nonpublic schools are required to complete an inventory table identifying each book by title, publisher, year of publication, and condition (i.e., excellent, good, fair, poor). Nonpublic schools have returned about 650 books already as of March 2020.

District staff from the Textbook Loan Office monitor the inventory and confirm the conditions of the books. Books that are in excellent, good, or fair condition are removed from the school’s inventory list and set aside to be recycled to other nonpublic schools prior to purchasing new books of the same title. Books in poor condition, including obsolete books, are set aside to await Board approval for disposal.

- Implementation Date: The process has been ongoing since October 2019, and the District will provide lists to nonpublic schools in June or July 2020, dependent on any delays caused by COVID-19.
- Person Responsible for Implementation: Assistant Superintendent of Funded Programs

***Recommendation No. 3: Maintain and refer to annual textbook inventory records prior to filling textbook orders or ordering new textbooks.***

DISTRICT RESPONSE AND CORRECTIVE ACTION PLAN: The District keeps accurate and up-to-date records on all materials loaned to nonpublic schools funded by the Textbook Loan funds. (**See Exhibits A & B**) The District endeavors to fix all problems with the return and disposal of textbooks from the nonpublic schools through a new program initiated in October of 2019.

During the 2019-2020 school year, prior to the issuance of the audit report, the District began compiling inventories of books for each nonpublic school of both the books loaned, returned, and disposed. The District has also maintained up-to-date inventory lists for each title that nonpublic schools borrow from the District for a period of 5 years, in accordance with District policy entitled "Inventory Review Reports." (**See Exhibit D**) The District's future plan is to provide the nonpublic schools with 5-year inventory lists of books on loan to facilitate the process of rectifying physical inventories. This process has been scheduled to take place during the months of June and July 2020 (pending the lifting of COVID-19 related school closures).

Going forward, the District will require each nonpublic school to conduct a physical inventory count of textbooks, and submit the results of this inventory check each September. The District will also require nonpublic schools to maintain a list of books currently assigned to students and keep records by student of each textbook in use. These records will be kept at the nonpublic school and available for review upon request.

The District will conduct an annual reconciliation of random schools each year to review the student list of assigned books and the physical inventory of books at the school.

- Implementation Date: The process has been ongoing since October 2019, and the District will provide lists to nonpublic schools, as well as perform an annual reconciliation in June or July 2020, dependent on any delays caused by COVID-19.
- Person Responsible for Implementation: Assistant Superintendent of Funded Programs

#### **RECOMMENDATIONS FOR BOARD OF EDUCATION**

**Recommendation No. 4: *Require a perpetual and comprehensive inventory record of textbook loaned to nonpublic students that include the number of textbooks purchased, returned, and disposed of.***

DISTRICT RESPONSE AND CORRECTIVE ACTION PLAN: Please see the District's response to Recommendations Nos. 2 and 3. While the District maintains a comprehensive inventory of textbooks loaned to nonpublic schools, it is in the process of implementing a system to track the return and disposal of books.

- Implementation Date: The process has been ongoing since October 2019, and the District will provide lists to nonpublic schools in June or July 2020, dependent on any delays caused by COVID-19.
- Person Responsible for Implementation: Assistant Superintendent of Funded Programs.

**Recommendation No. 5: Require a District-wide annual inventory, including those textbooks on loan to nonpublic students or store at nonpublic schools.**

DISTRICT RESPONSE AND CORRECTIVE ACTION PLAN: Please see the District's response to Recommendation No. 3.

- Implementation Date: This process has been ongoing since October of 2019.
- Person Responsible for Implementation: Assistant Superintendent of Funded Programs.

**Recommendation No. 6: Ensure nonpublic school administrators return unneeded, outdated, and damaged textbooks to the District for proper handling.**

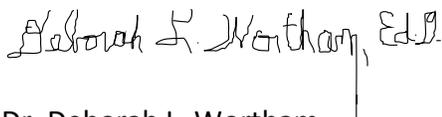
DISTRICT RESPONSE AND CORRECTIVE ACTION PLAN: Please see the District's response to Recommendation Nos. 2 and 3.

- Implementation Date: The process has been ongoing since October 2019, and the District will provide lists to nonpublic schools in June or July 2020 dependent on any delays caused by COVID-19.
- Person Responsible for Implementation: Assistant Superintendent of Funded Programs.

The District will implement the aforementioned corrective actions in order to comply with the Comptroller's findings to streamline the process of inventorying books and to ensure the books return to the District.

Please do not hesitate to contact me with any questions or concerns.

Very truly yours,



Dr. Deborah L. Wortham  
Superintendent



Dr. Daniel H. Shanahan  
Assistant Superintendent

Cc: ***Via Mail***  
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