



**PLAINVIEW-OLD BETHPAGE
CENTRAL SCHOOL DISTRICT**

REVIEW OF STUDENT REGISTRATION

REPORT ISSUED: MAY 2018



May 2018

The Board of Education
Plainview-Old Bethpage Central School District
Plainview, NY 11803

Board of Education:

We have been retained to function as the internal auditor for the Plainview-Old Bethpage Central School District (hereinafter, “the District”). Our responsibility is to assess the internal control systems in place within the District, and to make recommendations to improve upon possible control weaknesses or deficiencies. In doing so, we hope to provide assurance to the District’s Board, management, and residents, that the fiscal operations of the District are being handled appropriately and effectively.

BACKGROUND

With some Districts facing an increase in enrollment and the regulations enacted by the New York State Department of Education (NYSED), it is important that there are procedures in place that are in compliance with NYSED regulations to determine student residency. The District has established policies and procedures over the student registration process. These procedures help to ensure that the District receives and maintains necessary documents for each student, that students reside in the District, and that student files are accurately documented.

OBJECTIVE

As part of the risk assessment performed at the District during the current school year (2017-2018), we recommended performing a review of the student registration processes. The objective of our audit was to determine whether there are adequate internal controls over the student registration and residency process. Such controls include evaluating submitted registrations, assessing adequacy of required support documents, and ensuring all required registration (excluding medical requirements) and residency documents are provided. Our review assessed whether the student registration paperwork was complete and that the information was correctly transferred from the registration forms into the District’s student management database, Infinite Campus. We also verified whether students who were registered and receiving education within the District provided proper documents that supported that they reside in the District.

SCOPE AND PROCEDURES PERFORMED

The scope of this review entailed gaining an understanding of the District’s utilization of the student information database and gaining an understanding of the District’s student registration process. This was accomplished by interviewing key District personnel currently responsible for overseeing the student registration process, reviewing District policies and procedures, confirming student registration files are accurately maintained, and verifying that students receiving an education from the District provided proper support that they reside in the District.

To perform this test, we obtained a report from the District which contained demographic data for students from kindergarten through twelfth grade. We then selected a broad sample of students registered in the District and reviewed a total of 54 files belonging to students receiving education from the District. For each student file, we examined the following:

- Proof of parental/guardian relationships including completed and signed Affidavit of Parent form, a valid form of identification, or a placement letter from the foster agency;
- Proof of the student's birth was provided; and
- Proof of residency including completed, signed, sworn or unsworn Owner/Renter Affidavit or other supporting documents.

After verifying that each student file contained the necessary documents, we then compared the demographic information uploaded into Infinite Campus to the documents maintained in the files to confirm that information was properly entered.

CONCLUSION

While our review indicated that the District has implemented internal controls related to of student registration and residency verification processes, we noted areas where additional internal controls should be implemented.

The detailed results of our review are included in Sections I and II of this report.

I. POLICIES AND PROCEDURES

The District has several procedures it must follow throughout the student registration process to be in compliance with NYSED, which are described in the registration packet given to each new student entering the District. Parents/guardians of new students entering the District may either contact the District for an appointment or walk-in to begin the registration process. Following submission of the registration packet, the District evaluates the packet to ensure the necessary supporting documents are included and properly completed. Registration personnel confirm that all required information has been provided by completing a student routing information form. Another form must be completed if a student enrolls and/or a change occurs that affects the child's file (e.g. change of address, change of last name of parent, etc.). The form summarizes all necessary information provided by the parent/gardian and is included in the student's file.

The Senior Deputy Commissioner for P-12 Education issued a memorandum dated August 30, 2010 to all District Superintendents and the Administrator of Public, Charter and Nonpublic Schools regarding student registration guidance. The memo states that "Pursuant to Education Law §3202(1), a person over five and under twenty-one years of age who has not received a high school diploma is entitled to attend the public schools maintained in the district in which such person resides without the payment of tuition. Moreover, pursuant to Education Law §3205, school districts must ensure that all students within the compulsory school age attend full-time instruction. As a result, during the enrollment/registration process, school districts commonly request certain information and/or records, such as those establishing a student's date of birth and address, to determine a student's age and residency within the district. Districts may also request other information regarding the student's previous academic records, medical records, and proof of immunization (pursuant to Public Health Law and Department of Health regulations)." The State subsequently issued memorandums on September 10, 2014 and

October 28, 2014 that provided additional guidance for enrolling and making residency determinations with respect to students who are not citizens of the United States, who are considered "unaccompanied children," or who are considered "undocumented children."

On December 16, 2014 the New York State Board of Regents passed an emergency regulation concerning school enrollment and noted the following:

1. Application materials must be "publically available" and included on the school district website by January 31, 2015. These application materials must include a list of acceptable forms of documentation;
2. Students must be enrolled on the next school day after enrollment is requested or as soon as practicable. School districts must review all documentation submitted by the child's guardian within three business days of enrollment in order to make a determination as to whether the student is a resident;
3. School districts cannot ask for social security number or information regarding immigration status;
4. New documentation requirements to establish residency in the District;
5. New documentation requirements to certify a student's age; and
6. Immunization requirements.

We reviewed the District's student registration procedures to determine whether the District is meeting the above requirements set forth by the New York State Board of Regents.

Issue 1: We noted that information and instruction for student registration is not available on the District's website. We also noted that the District's registration instructions indicate that owner's/lessor's affidavit be notarized; however, pursuant to NYSED's *100.2 General School Requirements, Section y*, "a statement by a third-party landlord, owner or tenant from whom the parent(s) or person(s) in parental relation leases or with who they share property within the district...may be either sworn or unsworn." In addition, a "statement by a third party relating to the parent(s)' or person(s) in parental relation's physical presence in the district" is also considered an acceptable piece of documentation by NYSED for proof of residency.

Risk: The District is not in compliance with State regulations.

Level: Moderate - High

Recommendation: To remain in compliance with NYSED's *100.2 General School Requirements, Section y*, we recommend that the District review its registration process to ensure application materials are available on the District's website and that application materials require information in accordance with regulations mandated by NYSED.

Management's Response: The District is in agreement with the recommendation and is in the process of updating its website to include a section which will incorporate the required registration information. Expected completion date is the Summer of 2018.

II. DOCUMENTATION

When parents submit completed registration packets to the District, the packet contains proof of the parental/guardian relationship, including a parent affidavit or a valid copy of their

identification; valid documents that provide proof of the student's birth and age (e.g. original birth certificate or passport); and proof of residency (e.g. a deed/lease agreement, an affidavit, a property tax bill, or other documentation). After the registration form has been completed by the student's parent(s) or legal guardian, the information provided to the District is entered into the Infinite Campus system.

In addition to the supporting documents, each student file must be submitted with a copy of each student's current immunization. Immunization records are maintained by the nurses' office. Student registration documentation is processed by the Registration department and sent to be filed at each individual school building. Older files are maintained in another location.

Our review indicated that student files contained sufficient documentation to support the validity of residency in the District. *No exceptions were noted.*

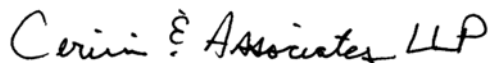
Auditor's Comment: We noted that registration files are paper-based. The District should consider implementing an electronic filing system for student registration which will allow the District to easily search for and access student files and maintain information in one secure location.

Management's Response: The District has budgeted funding to begin implementing a districtwide electronic file management/storage system. While the District has not yet identified which department or departments will be the first to be included in the multi-year phase in, the District will make sure that student registration is included in the system.

We understand the fiduciary duty of the Board of Education, as well as the role of the internal auditor in ensuring that the proper control systems are in place and functioning consistently with the Board's policies and procedures.

We would like to thank the staff at the District for its cooperation and professionalism during our testing. Should you have any questions regarding anything included in our report, please do not hesitate to contact us at (631) 582-1600.

Sincerely,



Cerini & Associates, LLP
Internal Auditors