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Municipalities, Including the New York City Department of Education, Are Being Encouraged to Audit Pre-School Education Programs with Which They Contract

Chapter 57 of the laws of 2013 directed the New York State Education Department (NYSED) to provide guidelines on standards to municipalities that perform fiscal audits of pre-school education programs. Many municipalities, including the New York City Department of Education (NYCDOE) Office of Auditor General (OAG) are currently conducting audits in accordance with a NYSED approved audit plan. These audit plans include review of all relevant financial documents and records to assure compliance with the Reimbursable Cost Manual and are designed to determine:

- > Whether expenses are properly reported;
- > The accuracy of reported FTE enrollment and/or units of service used in the calculation of tuition;
- > Whether revenue has been offset against reimbursable expenses; and
- > Whether tuition is billed accurately.

Are you prepared?

Greenberg Traurig's Government Law & Policy Practice is experienced in assisting pre-school special education programs in preparing for and navigating through the audit process. We assess, advise and, when audited, defend program activities around:

- > Sufficiency of supporting documentation
- > Related party transactions
- > Cost allocations
- > Executive salaries
- > Staff bonuses
- > Vehicle expenses
- > Competitive bidding requirements
- > Proper staff credentials
- > Governing board oversight
- > 611/619 Funds

We can assist your program in identifying potential weaknesses in internal protocols that can be strengthened in advance of an audit.

We can also apply the vast experience we have gained in responding to audits of your colleague programs to assist you upon audit.

With approximately 1750 attorneys in 29 locations located throughout the United States, Greenberg Traurig's Education Practice offers unparalleled geographic reach and depth of resources to provide proactive solutions and practical advice to public and private colleges, universities, elementary, charter, and pre-schools.

Our cross-practice team understands the unique set of challenges facing educational institutions. We frequently draw upon the experience of attorneys throughout the firm to counsel our clients.

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