



BRENTWOOD UNION FREE SCHOOL DISTRICT

REVIEW OF STUDENT REGISTRATION

REPORT ISSUED: FEBRUARY 2017

February 2017

The Board of Education
Brentwood Union Free School District
Brentwood, New York 11706



Board of Education:

We have been retained to function as the internal auditor for the Brentwood Union Free School District (hereinafter, "the District"). Our responsibility is to assess the internal control system in place for the accounting function within the District, and to make recommendations to improve upon certain 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, it is important that there are procedures in place 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.

We were informed that the District performs investigations to reveal whether students are not actual residents of the District. As such, the District requested that we perform an assessment of the District's student registration and residency verification processes to determine where improvements can be made to reduce the possibility of out-of-district students receiving an education in the District.

OBJECTIVE:

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 and residency documents are provided. Our review assessed that the student registration paperwork was complete and that the information was correctly transferred from the registration forms into the District's student management database, eSchoolData (eSD). We also verified that 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 pre-kindergarten through twelfth grade. We then selected a broad sample of students registered in the District, who reside in houses and apartments throughout Brentwood and on the border of neighboring towns, and reviewed a total of 48 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;
- Records supporting proof of immunization;
- Proof of residency including completed, signed, sworn or unsworn Owner/Renter Affidavit or other supporting documents;
- Proof of residency was provided no later than 3 business days after initial enrollment; and
- The student was enrolled and beginning attendance on the next school day or as soon as practicable.

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

We were also requested to make recommendations based on our analysis of residency and registration processes at other districts. Please see Appendix A. The following are the results of our review and recommendations to improve the internal controls over student registration and residency verification.

RESULTS OF REVIEW:

Student registration documentation is processed and maintained by Central Registration. The District has several policies and procedures that must be complied with throughout the student registration process, which are described in the registration packet given to each new student entering the District. Information and instruction for student registration is also available on the District's website. Parents/guardians of new students entering the District may either contact the District for an appointment or walk-in to begin the registration process. The registration packets for parents registering students in Pre-Kindergarten are the same as the registration packets for older students. Following submission of the registration packet, the District evaluates the packet to ensure the necessary supporting documents are included and properly completed. Central Registration personnel confirm that all required information has been provided by completing a student routing information form. The routing information form is completed each time a student enrolls and/or each time 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 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)." Memorandums from the State issued September 10, 2014 and October 28, 2014, 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.

The District's policies and procedures surrounding student registration meet the above requirements set forth by the New York State Board of Regents.

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 eSD system.

In addition to the supporting documents, each student file must contain a copy of each student's current immunization. Immunization records are maintained by the nurses' office, and Central Registration is only required to upload the records to eSD after they have been received.

Our review indicated that the majority of the student files contained sufficient documentation to support the validity of residency in the District. We did find, however, some areas where internal controls could be further strengthened with respect to record keeping and maintenance of documentation.

Issue #1: We had created a selection of student files to review based on a report of all students currently in the District. We were then informed that the Central Registration department does not maintain student registration documents older than 6 years. In addition, we were informed by the Coordinator of Attendance and Census that he would not be able to easily retrieve our selection of records from prior school years as the records are stored in the basement, and would require additional staff and/or possible overtime for staff to retrieve the files. Upon further examination, we noted that these records are not stored in safe location (i.e. protection from water damage), nor maintained in a manner in which records can be easily and readily found; only the current year's registration files are readily available. As such, our testing was limited to only student registrations that occurred in the current school year.

Based on our tests performed, we noted 1 student file where his/her change address documentation was unable to be reviewed as it was done in a prior year and therefore not readily available for review. However, it should be noted that all addresses associated with the student listed the student as residing in Brentwood, thus the student's residency was not in question.

Risk: The District is not adhering to the New York State Education Department's *Records Retention and Disposition Schedule ED-1 Section 185.12, 8NYCRR (Appendix I)*. In addition, the District may not be able to readily verify older records due to the current maintenance and filing system of student records.

Level: Moderate

Recommendation: We recommend that the District maintain student registration files in agreement with the regulations set forth by the NYSED. NYSED states that a District is to maintain student records inclusive of registration files for 6 years after graduation or the anticipated graduation date. We also recommend that the District implement an electronic filing system for student registration which will allow the District to easily search for, access, and maintain student files in one secure location. In addition, with the District's influx of registration applications, we recommend the District implement an online registration process to reduce the number of paper applications and possible overtime performed by District staff.

Issue #2: During our review, we noted 1 instance in which proof of residency was lacking. The registration packet indicated that the student resided at a New York City address. Although we did note that the District indicated that a home visit was needed, we did not see evidence that a home visit was performed, or any documentation to substantiate proof of residency.

Risk: Out-of-District students may be receiving an education through the District.

Level: Moderate

Recommendation: We recommend that the District ensure personnel in the registration office have obtained the documentation provided for student registration prior to the

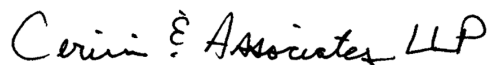
enrollee leaving registration. In addition, we recommend a process be implemented to sufficiently tracking and perform home verifications. We are aware that registration peaks during certain times of the school year, therefore, in the case that the District must utilize substitute employees to perform registration, we recommend training be provided in advance to ensure the correct registration process be followed and adhered to.

In order to perform a thorough review of student registration, it is essential that we receive the full cooperation of management. The lack of back-up documentation for student registration records and the reluctance of management to assist us in obtaining these records, caused the scope of this review to be hindered, and may have resulted in flawed conclusions.

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 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,

A handwritten signature in black ink that reads "Cerini & Associates LLP". The script is cursive and fluid.

Cerini & Associates, LLP
Internal Auditors

Appendix A

The District has experienced a large growth in student enrollment over the past 5 years. During our review of the student registration and residency validation processes, we noted the District's efforts to abide by student registration regulations set forth by New York State Education Law while simultaneously trying to ensure the District is only providing an education to in-district residents. We were requested by the Audit Committee to assess what other school districts are doing with respect to admitting students and validating residency, and to provide recommendations.

Our recommendations are as follows:

1. Create a separate kindergarten registration packet and stress the importance of registering early. Early registration will allow the District to get an accurate projection of the incoming Kindergarten classes. The following wording may be used:

It is very important for placement that all kindergarten registration is processed as early as possible so that the school district may get an accurate projection of the enrollment for the incoming Kindergarten classes.

2. Reference NYS Penal Law regarding falsifying information on the registration forms. The following wording may be used:

*Section 210.45 of the Penal Law of New York State prohibits the making of a punishable false written statement. False statements knowingly made are punishable by a Class A misdemeanor punishable by up to six months in prison or a fine up to \$1,000. The District will rely on your representation with respect to residency; you will be legally responsible for any inaccuracy or misrepresentation of the facts, including, but not limited to, THE PAYMENT OF TUITION AND ATTORNEYS' FEES. To make an appointment, **please call 631-434-2123.***

3. Include wording within the registration packet and District website that indicates how a child's eligibility will be determined and what constitutes the registration as complete. The following wording may be used:

- a. *Registration is not complete until all necessary information and documentation is provided.*

- b. *In order to safeguard the health of your youngster, to place your child in the most appropriate program, and to conform to New York State law and District policy, we will need certain information and records.*
 - c. *Determinations as to whether a child is entitled to attend District schools shall be made by the District on the basis of the documentation and statements provided to the District, in accordance with applicable law and District policy. A meeting with the child's parent(s), person(s) in parental relation the child, or the child, as appropriate, may be held to determine whether the child is entitled to attend the schools of the District. The District reserves its right to question whether any child is entitled to attend school in the District at any time.*
- 4. Strongly encourage that an appointment be made for the enrollment of new registrants and that registration documentation be filled out and gathered prior the appointment. This will create a more organized process for registration and enrollment. The following wording may be used:

Please register your child before the start of the school year, when possible, if your child is new to our district. Our offices maintain summer hours which pertain to the 2 weeks after school in June and 2 weeks before school in August. Office staff is available Monday through Friday 8am to 2pm to answer questions, however, please make an appointment to register your child by calling 631-434-2123. You can find a listing of the registration information required by the New York State Education Department for enrollment on our District's website or at the Central Registration Office located at 52 Third Avenue Brentwood, NY 11717.

- 5. Remain connected with the community; encourage the help of the community to discourage non-residents from enrolling. The following wording may be used:

The District works diligently to ensure that only students who reside in the district attend its schools. Therefore, if non-residency is suspected, you are encouraged to contact us confidentially at 631-434-2123 or the District email address.

- 6. Perform a re-verification of residency at entry to high school (see sample letter within).

ABC PUBLIC SCHOOLS

Address _____
city, state zipcode _____

Telephone _____
FAX _____

Name _____
Superintendent of Schools _____

January 13, 2017

Dear Eighth Grade Parent/Guardian:

This spring the District will again conduct a residency re-verification for all students who are entering ninth grade. We do so in an effort to collect important documents that will assist in assembling your child's records at high school, and also to verify that all students who enter our high schools are residents of the District and thus entitled to attend.

The District has increasingly focused on the topic of residency as an important component in confronting the District's fiscal challenges. It is imperative that we be able to assure the community at large that every child who we are educating is entitled to the opportunity to attend our schools.

We hope to make this process as simple as we can, and for many of you your response to this letter will be the only action needed of you. The first step we are asking you to take is to submit the documents that are identified as proof of residency within.

In some instances, you may be asked to supply additional information, or to meet with a member of our registration staff. If necessary, we will contact you, provide you with details on what other documentation we may need, and arrange for an appointment as needed.

This process must be completed before your child will be admitted to high school. Early submission and follow through will facilitate that process. Therefore, be sure to submit the required documents before February 17, 2017.

If you have questions, I invite you to go to our website where you will find a section labeled "Registration Re-Verification". We will post updated information there and will offer answers to frequently asked questions. I will also be providing our middle school principals with ample information and I know that they will be able to help as well.

Thank you for your cooperation as we complete this important task with as little unnecessary intrusion as possible.

Sincerely yours,

OVER

RESIDENCY RE-VERIFICATION: FAQs

Why is the District doing this?

As part of the District's focus in confronting fiscal challenges, it is imperative that we are able to assure the community at large that every child who we are educating is entitled to the opportunity to attend our schools.

What kind of documentation do I need to provide?

All parents/guardians of current 8th grade students will need to provide the District with proof of residency. See attached for the listing of acceptable proofs.

Didn't I already provide this information?

You provided similar information when your child was first registered for attendance in district schools. It is now our procedure to ask for re-verification of district residency for all prospective 9th grade students.

When and where do I need to submit this documentation?

All documentation should be submitted to the main office of your child's Middle School by the end of March. Your child will not be scheduled for their 9th grade program until your residency verification is complete.

BRENTWOOD UNION FREE SCHOOL DISTRICT
Brentwood, New York 11717

1. **RESIDENCY PROOF:** All parents or guardians registering students must be residents of the Brentwood School District. Parents or guardians must submit documentation and/or information as evidence of the physical presence of the parent or guardian in the Brentwood School District. Such documentation may include: (a) copy of a residential lease or proof of ownership of a house or condominium, such as a deed or mortgage statement; (b) a statement by 3rd party landlord or owner, or tenant from whom the parent or guardian leases or shares property within the Brentwood School District; (c) statements by third parties relating to parent's or guardian's physical presence in the Brentwood School District; and/or (d) other forms of documentation and/or information establishing physical presence in the Brentwood School District which may include, but not limited to, pay stub, income tax form, utility or other bills, membership documents based on residency, voter registration documents, official driver's license, learner's permit or non-driver identification, state or other government issued identification, documents issued by federal, state or local agencies (e.g., local social services agency, federal Office of Refugee Resettlement). All parents or guardians have three (3) business days after initial enrollment to submit documentation and/or information in support the child's residency in the District.

PRUEBA DE RESIDENCIA: Todos los padres ó tutores que vayan a inscribir estudiantes deben ser residentes del Distrito Escolar de Brentwood. Los padres ó tutores deben presentar la documentación y / ó información como prueba de la presencia física del padre ó guardián en el Distrito Escolar de Brentwood. Dicha documentación puede incluir: (a) copia de un contrato de alquiler residencial ó prueba de la propiedad de una casa ó condominio, tales como una declaración de escritura ó hipoteca; (B) una declaración del propietario de tercer partido, ó dueño ó alquilador de la propiedad la cual los padres ó guardianes comparten dentro del Distrito Escolar de Brentwood; (C) declaraciones de tercera parte en relación con los padres ó la presencia física de los guardianes en el Distrito Escolar de Brentwood; y / ó (d) otras formas de documentación y / ó información que establece la presencia física en el Distrito Escolar de Brentwood, que pueden incluir, pero no limitado a, talonario de trabajo, formularios de impuestos, facturas de servicios públicas u otras facturas, documentos de afiliación basados en la residencia, documentos de registro de votos, licencia oficial de conducir, permiso de aprendizaje de conducir ó identificación de no-conducir, identificación del estado u otra identificación emitida por el gobierno, documentos emitidos por agencias federales, estatales ó locales (por ejemplo, la agencia local de servicios sociales, la Oficina Federal de Reasentamiento de Refugiados).