
**Thomas P. DiNapoli
COMPTROLLER**



**OFFICE OF THE
NEW YORK STATE COMPTROLLER**

**DIVISION OF STATE
GOVERNMENT ACCOUNTABILITY**

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A STARTING PLACE

COMPLIANCE WITH THE REIMBURSABLE COST MANUAL FOR THE FISCAL YEAR ENDED JUNE 30, 2006

Report 2008-S-68

AUDIT OBJECTIVE

Our audit objective was to determine whether the cost and enrollment data reported to the State Education Department (SED) by A Starting Place (the School) on the Consolidated Fiscal Report (CFR) for the fiscal year ended June 30, 2006 was properly supported and eligible per SED's Reimbursable Cost Manual (Manual).

AUDIT RESULTS - SUMMARY

For the year ended June 30, 2006, our audit identified a net disallowance of \$21,555 from the costs reported on the CFR submitted for the three preschool special education programs we reviewed (see Exhibit A). The adjustments we propose include disallowances totaling \$28,230 for certain other-than-personal service costs that were not adequately documented or were not eligible per the Manual. In addition, the School under-claimed certain administrative personal service costs totaling \$6,675. (For schedules of the reported costs and audit adjustments by individual program, see Exhibits B through D.) The net reduction in total allowable costs is \$21,555 (\$28,230 in disallowances less \$6,675 for additional administrative costs). The disallowances and administrative cost increase could affect the tuition reimbursement rates for the programs in question.

In general, the School had effective internal controls over its' financial management practices. However, we determined that the School's Board of Directors was not independent, and new members, who had no affiliation with the School, were needed to provide an appropriate level of oversight. In addition, the School needed to improve procedures for maintaining time and attendance records for certain administrative staff.

Our report contains six recommendations pertaining to the School's CFR and certain internal control practices. Two of our recommendations were addressed to SED, and the remaining four recommendations were addressed to the School. SED officials agreed with the two recommendations and indicated the steps they will take to implement them. School officials also agreed with our recommendations and indicated the steps they have taken and plan to take to implement them. Specifically, School officials will review purchases to ensure they are eligible and properly documented, and officials will ensure that supervisors verify the completion of employee time sheets. In addition, the School will maintain an independent Board of Directors.

This report, dated September 11, 2008, is available on our website at <http://www.osc.state.ny.us>.

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Office of the State Comptroller
Division of State Government Accountability
110 State Street, 11th Floor
Albany, NY 12236

BACKGROUND

A Starting Place was organized under the laws of the State of New York as a not-for-profit corporation, established to operate pre-school programs for children with disabilities. The School operates as an SED-approved pre-school day program under Articles 81 and 89 of the State Education Law, and it receives most of its revenues from tuition reimbursements for students between the ages of three and five. It also receives fee-for-service income through programs overseen by the State Department of Health for children less than three years old. During the 2005-06 year, the School had 113 employees and an enrollment of 465 children. Of the School's

113 employees, 105 provided direct care service to the children, and the remaining eight employees provided general program support and/or administrative services to the School.

A Starting Place reports financial and other data on its annual CFR for the programs that it is approved to operate. These programs include the Preschool Special Class Full-Day (9100) Program and the Pre-School Special Class Half-Day (9115) Program. These two programs consist of students with disabilities who have been grouped together because of similar educational needs. In addition, A Starting Place operates the Preschool-Integrated Special Class (9165) Program, which employs a special education teacher and at least one para-professional in a classroom with disabled and non-disabled preschool students or separate non-disabled and disabled classes housed in the same physical space.

SED develops annual tuition rates to be used to reimburse providers (such as A Starting Place) for their programs' costs, as prescribed by the Education Law. The tuition rates are based on financial data and the number of students reported by the providers to SED on the CFR, in compliance with the Manual. The School hires a CPA firm to prepare its financial statements and CFR. The School reported program revenues of about \$3.4 million for the 2005-06 year.

AUDIT FINDINGS AND RECOMMENDATIONS

Cost and Enrollment Reporting

On its CFR for the 2005-06 year, the School reported costs of \$3,379,270 to SED for the three educational programs we audited. Direct care service costs amounted to \$2,966,630 (which includes \$2,364,853 in

personal service costs and \$601,777 in other-than-personal-service [OTPS] costs). Non-direct costs (for general support and administration) totaled \$412,640. We reviewed the reported costs for the three educational programs and propose that SED disallow \$28,230 in direct care OTPS costs. We also concluded that eligible non-direct costs should be increased by \$6,675. The adjustments we propose result in a net decrease in total eligible costs of \$21,555 (see Exhibit A). Exhibits B through D summarize the specific adjustments for each of the three programs we reviewed. We also determined that full-time equivalent (FTE) enrollments were reported properly for the children we selected for review.

Direct Care OTPS Costs

The Manual provides detailed guidance on costs that are reimbursable and the related record keeping requirements. Costs are considered eligible for reimbursement if they are reasonable, necessary and directly related to the education program, and are sufficiently documented. In general, we found the majority of the transactions we tested were eligible, sufficiently documented, and properly allocated to the School's programs. However, we noted that some transactions were not eligible for reimbursement, as prescribed by the Manual.

The School reported \$212,380 for educational supplies and materials on its CFR. We disallowed \$11,388 of these expenses, for the programs under audit, because the transactions (all credit card purchases) lacked adequate supporting documentation. In addition, the Manual requires that expenses (including accrued costs) be reported in the period in which they were incurred. In general, we found the School accrued and reported expenses appropriately. However, a prepaid therapy supply expense of \$15,000,

for the 2006-07 year, was included on the 2005-06 CFR, and as a result, expenses were overstated by \$12,761 in 2005-06 for the programs audited. (Note: This amount could be applied to the School's 2006-07 CFR.) We also disallowed \$4,081 relating to staff training. The disallowed costs pertained to T-shirts and meals for staff that are not allowable per the Manual.

School officials informed us they misunderstood the Manual's requirements for supporting documentation, particularly for credit card purchases. Officials further told us that they have implemented a new record retention system for credit card purchases, and they would no longer claim costs for T-shirts and meals related to staff training activities.

Non-direct Payroll Costs

The Manual requires that the salaries and fringe benefits paid to the executive director be comparable to the median compensation of school district superintendents in the region. Excluding fringe benefit costs, the School reported \$201,913 for non-direct (administrative) payroll costs for all of the School's programs. We determined, however, that the School could have claimed an additional \$8,658 (or a total of \$210,571) for its total administrative payroll cost. This occurred because the School's consultant miscalculated (understated) the amount of the co-executive director's compensation that could have been allocated to the CFR in relation to the median compensation for school superintendents in the region. Including fringe benefit costs, we determined that the School could have claimed an additional \$6,675 in non-direct payroll costs for the programs we reviewed.

Student FTE Enrollment

SED uses the full-time equivalent (FTE) enrollment of an entity's program to calculate a program's tuition reimbursement rate. Accordingly, the Manual requires schools to calculate their programs' FTE enrollments through a prescribed methodology which includes the starting and ending dates of each student's enrollment. To assess the School's reporting of FTE student enrollments for the 9100, 9115 and 9165 programs, we tested a sample of 80 students obtained from enrollment rosters and verified the FTE calculations for these students to the School's daily attendance records. We found all students in our sample were enrolled in and attended their respective programs, and the FTE enrollment calculations for these students were accurate.

Board Governance

The Manual provides guidance to the Board of Directors (Board), of an entity such as A Starting Place, to assist board members in the performance of their duties. Among several requirements, the Manual states that the Board should: be independent of management; meet at least twice a year; keep accurate minutes of all meetings, and maintain a conflict of interest policy for board members and employees. The Manual also requires Board members to file annual written disclosures of any business relationships they have with the institution or related parties. We determined that School officials needed to take actions to help ensure that the composition and activities of its Board complies with guidance prescribed by the Manual.

At the time of our review, the School's Board had five members, the minimum number required by the School's charter. However,

the Board was not independent. All of the members were either affiliated with the School, did business with the School, or were related to an employee of the School. For example, one of the School's Co-Executive Directors was the President of the Board. Also, the Secretary/Vice President of the Board was related to one of the School's Co-Executive Directors, and the School also contracted with this person to provide computer services. Two other members had contracts with the School to provide clinical consulting services. It should be noted that the School's charter (approved by SED in 2001) states that the Executive Director will serve as the Board's President. However, beginning with the 2002-03 year, SED revised its guidance and required boards of directors to be independent of the entity in question.

The School's Board of Directors meets more than twice a year. However, the School needs to improve procedures to ensure that "complete and accurate minutes of all meetings" are maintained. For each Board meeting, the School used a standard form to record the minutes. However, based on our reviews of the minutes from several meetings, we determined that the details of the matters discussed and/or the board decisions made were generally not recorded. In addition, Board members who had business relationships with the School did not file annual disclosures of such relationships.

In response to preliminary observations we shared with the School, officials informed us they have taken steps to address these matters. Specifically, the School changed the composition of the Board, and advised us of the procedures used to select six new board members. In addition, officials provided us with an updated document form to help ensure that the pertinent details of Board meetings are recorded in the minutes. Also, all Board members will file annual written

disclosures of any business involvement with A Starting Place or related parties in the future.

Time and Attendance Records

According to the Manual, employee compensation costs must be based on payrolls that are approved and documented to be allowed for rate-setting purposes. Payrolls must also be supported by employee time and attendance records prepared during the time period for which the employee is paid. The Manual prescribes the requirements for the maintenance of time and attendance records. Specifically, employee time and attendance sheets must be signed by the employee and a supervisor, and must be completed at least monthly.

Although the School required most staff to use sign-in sheets to record their time and attendance, the School did not require certain administrative staff to maintain formal time records of the hours they worked. As a result, there were no time and attendance sheets for these employees. However, these employees provided us with the calendars they used to track their time and daily work schedules, and we concluded that the calendars provided evidence of their time and attendance. Furthermore, during our audit, School officials implemented a new time and attendance procedure, including the use of timesheets that require supervisory approval, for all administrative staff to use.

Recommendations

To SED:

1. Review the adjustments resulting from our audit and make the appropriate adjustments to the costs reported on the CFR for A Starting Place for the 2005-06 year. If necessary,

recalculate tuition rates based on the adjusted CFR costs.

2. Follow-up with A Starting Place to determine if management has taken actions to implement recommendations 3 through 6, as follows.

To A Starting Place:

3. Comply with the Manual's requirements for the eligibility and documentation of reported program costs. Place additional emphasis on the documentation of costs resulting from credit card procurements.
4. Establish and maintain a Board of Directors that is independent from the management and staff of A Starting Place.
5. Ensure that the Board of Directors: (a) prepare and maintain detailed minutes of all Board meetings; and (b) file annual written disclosures of any business arrangements with A Starting Place or related parties.
6. Comply with the Manual's requirements for the preparation and maintenance of time and attendance records for all employees.

AUDIT SCOPE AND METHODOLOGY

We conducted our performance audit in accordance with generally accepted government auditing standards.

To accomplish our objectives, we reviewed A Starting Place's financial records, including audit documentation maintained by the

School's independent CPAs and accounting firm. We interviewed the School's officials and staff to obtain an understanding of the School's financial practices. We reviewed a judgmental sample of transactions taken from selected CFR cost categories, including: accounting and legal fees; maintenance and repair expenses; consultant fees; educational supplies and materials; staff training and meeting expenses; lease and rent expenses; and advertising and insurance expenses. In addition, we also reviewed the School's depreciation schedules and the methods used to allocate personal service costs among various programs. We also interviewed officials of the School's independent CPA firm.

Our audit was limited to the three preschool special education programs (codes 9100, 9115, and 9165) operated at A Starting Place, as detailed previously in this report. Our audit did not include any program overseen by the State Department of Health or any other program operated by (or on the site of) A Starting Place.

In addition to being the State Auditor, the Comptroller performs certain other constitutionally and statutorily mandated duties as the chief fiscal officer of New York State. These include operating the State's accounting system; preparing the State's financial statements; and approving State contracts, refunds, and other payments. In addition, the Comptroller appoints members to certain boards, commissions, and public authorities, some of whom have minority voting rights. These duties may be considered management functions for purposes of evaluating organizational independence under generally accepted government auditing standards. In our opinion, these management functions do not affect our ability to conduct independent audits of program performance.

AUTHORITY

The audit was performed pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution and Article II, Section 8 of the State Finance Law. We audited the cost and enrollment data reported by A Starting Place on the Consolidated Fiscal Report for the period July 1, 2005 through June 30, 2006.

REPORTING REQUIREMENTS

We provided draft copies of this report to SED and School officials for their review and formal comment. We considered their comments in preparing this report. Complete copies of SED's and the School's responses are included as Appendices A and B, respectively.

Our report includes two recommendations to SED. SED officials agreed with the two recommendations and indicated the steps they will take to implement them. We also addressed four recommendations to the School. School officials agreed with those recommendations and indicated the steps they have taken and plan to take to implement

them. Specifically, School officials will review purchases to ensure they are eligible and properly documented, and officials will ensure that supervisors verify the completion of employee time sheets. In addition, the School will: maintain an independent Board of Directors; ensure that detailed minutes of Board meetings are prepared; and require Board members to file annual written disclosures of any business arrangements they have with A Starting Place.

Within 90 days of the final release of this report, as required by Section 170 of the Executive Law, the Commissioner of Education shall report to the Governor, the State Comptroller, and the leaders of the Legislature and fiscal committees, advising what steps were taken to implement the recommendations addressed to SED in this report, and where such recommendations were not implemented, the reasons therefore. We also request officials of A Starting Place to advise the State Comptroller of the actions taken to implement the recommendations addressed to them, and where such recommendations were not implemented, the reasons therefor.

CONTRIBUTORS TO THE REPORT

Major contributors to this report include Steven Sossei, Brian Mason, William Clynes, Mary T. Royslance, Laurie Burns, and Nicole Van Hoesen.

EXHIBIT A

A Starting Place			
Summary of Adjustments by Program			
For the Fiscal Year July 1, 2005 through June 30, 2006			
Program Code Number	Direct Care Other-Than-Personal Service Costs (Disallowance)	Non-Direct (Administrative) Personal Service Costs	Net Program Adjustment (Disallowance)
9100	(\$9,280)	\$1,462	(\$7,818)
9101	(\$10,328)	\$2,865	(\$7,463)
9165	(\$8,622)	\$2,348	(\$6,274)
Totals	(\$28,230)	\$6,675	(\$21,555)

EXHIBIT B

A Starting Place				
Schedule of Submitted and Allowed Program Costs				
Preschool Special Class Full Day (9100) Program				
For the Fiscal Year July 1, 2005 through June 30, 2006				
	Amount Per CFR	Audit Adjustment (Disallowance)	Amount Allowed Per Audit	Notes to Exhibits
Personal Service	\$503,426		\$503,426	
Fringe Benefits				
Mandated Fringe Benefits	\$42,578		\$42,578	
Non-Mandated Fringe Benefits	\$51,894		\$51,894	
Total Fringe Benefits	\$94,472		\$94,472	
Staff Development	\$1,901	(\$651)	\$1,250	B,C,D
Supplies and Materials	\$69,101	(\$8,630)	\$60,471	E,F,G
All Other OTPS	\$88,819		\$88,819	
Total OTPS	\$159,821	(\$9,280)	\$150,541	
Total Operating Cost	\$757,719	(\$9,280)	\$748,439	
Equipment Depreciation	\$486		\$486	
Property Lease	\$10,217		\$10,217	
Property Depreciation Improvements	\$7,946		\$7,946	
Agency Administrative Costs Allocation	\$86,249	\$1,462	\$87,711	A
Adjustment for Non- Allowable Costs	(\$3,922)		(\$3,922)	
Total Program/Site Costs	\$858,695	(\$7,818)	\$850,877	

Note: Differences of \$1 due to rounding.

EXHIBIT C

A Starting Place				
Schedule of Submitted and Allowed Program Costs				
Preschool Special Class Half Day (9115) Program				
For the Fiscal Year July 1, 2005 through June 30, 2006				
	Amount Per CFR	Audit Adjustment (Disallowance)	Amount Allowed Per Audit	Notes to Exhibits
Personal Service	\$813,762		\$813,762	
Fringe Benefits				
Mandated Fringe Benefits	\$68,826		\$68,826	
Non-Mandated Fringe Benefits	\$83,421		\$83,421	
Total Fringe Benefits	\$152,247		\$152,247	
Staff Development	\$5,023	(\$1,711)	\$3,312	B,C,D
Supplies and Materials	\$166,508	(\$8,617)	\$157,891	E,F,G
All Other OTPS	\$73,211		\$73,211	
Total OTPS	\$244,742	(\$10,328)	\$234,414	
Total Operating Cost	\$1,210,751	(\$10,328)	\$1,200,423	
Equipment				
Depreciation	\$1,187		\$1,187	
Property Lease	\$24,966		\$24,966	
Property Depreciation Improvements	\$19,416		\$19,416	
Agency Administrative Costs Allocation	\$137,815	\$2,865	\$140,680	A
Adjustment for Non-Allowable Costs	(\$15,296)		(\$15,296)	
Total Program/Site Costs	\$1,378,839	(\$7,463)	\$1,371,376	

EXHIBIT D

A Starting Place				
Schedule of Submitted and Allowed Program Costs Preschool-Integrated Special Class (9165) Program For the Fiscal Year July 1, 2005 through June 30, 2006				
	Amount Per CFR	Audit Adjustment (Disallowance)	Amount Allowed Per Audit	Notes to Exhibits
Personal Service	\$679,402		\$679,402	
Fringe Benefits				
Mandated Fringe Benefits	\$57,462		\$57,462	
Non-Mandated Fringe Benefits	\$64,082		\$64,082	
Total Fringe Benefits	\$121,544		\$121,544	
Staff Development	\$5,000	(\$1,719)	\$3,281	B,C,D
Supplies and Materials	\$145,787	(\$6,903)	\$138,884	E,F,G
All Other OTPS	\$46,427		\$46,427	
Total OTPS	\$197,214	(\$8,622)	\$188,592	
Total Operating Cost	\$998,160	(\$8,622)	\$989,538	
Equipment				
Depreciation	\$873		\$873	
Property Lease	\$18,372		\$18,372	
Property Depreciation Improvements	\$14,288		\$14,288	
Agency Administrative Costs Allocation	\$113,618	\$2,348	\$115,966	A
Adjustment for Non-Allowable Costs	(\$3,575)		(\$3,575)	
Total Program/Site Costs	\$1,141,736	(\$6,274)	\$1,135,462	

Notes to Exhibits

The Notes shown below refer to specific sections of the Reimbursable Cost Manual upon which we have based our adjustments. We have summarized the applicable sections to explain the rationale for our disallowance. Details of the transactions in question were provided to SED and School officials during the course of the audit.

- A. Section I.14.A(4)(a) - Compensation (i.e., salaries plus fringe benefits) for the entity's executive director, assistant executive director and chief financial officer will be directly compared to the regional median compensation for comparable administration job titles of public school districts, as determined and published annually by SED's Basic Educational Data Systems. Reimbursement of employee compensation for these job titles shall not exceed the median paid to comparable personnel in public schools for similar work and hours of employment in the region in which the entity is located. (Note: For this audit, we determined that the School understated its claim relative to the median compensation limit.)
- B. Section I.21.A and B - Costs incurred for entertainment of officers or employees, or for activities not related to the program, or any related items such as meals, lodging, gift certificates to staff, flowers or parties for staff, holiday parties, and gratuities, are not reimbursable.
- C. Section I.23 C - Costs of food provided to any staff are not reimbursable.
- D. Section I.30.3 - Costs for food, beverages, entertainment and other related costs for meetings, including Board meetings, is not reimbursable.
- E. Section II.A - Record Keeping Section 200.9 (d) of the Commissioner's Regulations requires entities operating approved programs retain pertinent accounting, allocation and enrollment attendance records supporting reported data directly or indirectly related to the establishment of the tuition rate for seven years following the end of each reporting year. Information relating to the acquisition of fixed assets, equipment, land or building improvements and any related financing arrangements and grants must be retained as long as the facility is used by any education program the provider operates if the period exceeds seven years. Costs will not be reimbursable on field audit without appropriate written documentation of costs.
- F. Section II.A.4. - All purchases must be supported with invoices listing the items purchased and indicating date of purchase and date of payment as well as cancelled checks.
- G. Section II.B.2 - The accrual basis of accounting is required for all programs receiving Article 81 and Article 89 funds.

APPENDIX A - AUDITEE RESPONSE



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

DEPUTY COMMISSIONER FOR OPERATIONS
AND MANAGEMENT SERVICES
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August 19, 2008

Mr. Brian E. Mason
Audit Manager
New York State
Office of the State Comptroller
110 State Street, 11th Floor
Albany, New York 12236

Dear Mr. Mason:

I am responding to your letter of August 5, 2008 addressed to Commissioner Mills transmitting the Office of the State Comptroller's draft audit report (2008-S-68) entitled "A Starting Place." We are only responding to the recommendations in the report that are directed to the Department.

Recommendation 1: Review the adjustments resulting from our audit and make the appropriate adjustments to the costs reported on the CFR for A Starting Place for the 2005-06 year. If necessary, recalculate tuition rates based on the adjusted CFR costs.

We agree with the recommendation. Upon the release of the final audit report, SED will amend the rates as appropriate and notify municipalities of those adjusted tuition rates.

Recommendation 2: Follow-up with A Starting Place to determine if management has taken actions to implement recommendations 3 through 6, as follows.

We agree with the recommendation. Upon the release of the final audit report, SED will follow up with the school regarding implementation of recommendations 3 through 6.

Should you have any questions regarding this letter, please contact Thomas Hamel, Chief of the Rate Setting Unit, at (518) 486-2991.

Sincerely,

A handwritten signature in cursive script that reads "Theresa E. Savo".

Theresa E. Savo

c: James Conway
Thomas Hamel

APPENDIX B - AUDITEE REPOSE



August 22, 2008

Mr. Brian E. Mason, Audit Manager
Office of the State Comptroller
Division of the State Government Accountability
110 State Street, 11th Floor
Albany, NY 12236

Re: A Starting Place
Report # (2008-S-68)

Dear Mr. Mason:

We have received the draft audit report addressing the cost and enrollment data reported to the State Education Department by A Starting Place on the Consolidated Fiscal Report. Please consider this letter as a written response and action plan.

We accept and agree with the findings in the auditor's report. Following are the actions that have been taken and will be taken to implement the recommendations of the auditors (3 through 6) as documented in this report.

Recommendations:

Number 3 – Comply with the Manual's requirements for the eligibility and documentation of reported program costs. Place additional emphasis on the documentation of costs resulting from credit card procurements.

A Starting Place along with complying with Manual's requirements for the eligibility and documentation of program costs, by referencing the Manual consistently; will also place additional emphasis on the documentation by implementing a policy which will require a monthly audit by the Executive Directors that all purchases will have documented evidence of invoices, receipts and cancelled checks.

664 Orangeburg Rd., Pearl River, NY 10965

Phone 845-735-3066 Fax 845-735-8243

Number 4 – Establish and maintain a Board of Directors that is independent from the management and staff of A Starting Place.

A Starting Place will ensure maintenance of an independent Board of Directors with the composition as previously submitted by:

- The position of President will be appointed by the Board of Directors from the members of the Board.
- The President of the Board of Directors will be responsible for ensuring that the composition of the Board remains independent as required by the Manual.

Number 5 – Ensure that the Board of Directors (a) prepare and maintain detailed minutes of all Board minutes; and (b) file annual written disclosures of any business arrangements with A Starting Place or related parties.

A Starting Place will ensure previously submitted procedures are maintained by:

- The Board of Directors will appoint a Vice President/Secretary of the Board from its members who will be responsible to ensure that the Board of Directors meets the requirements of the Manual in relation to Board Governance.
- The Board of Directors will appoint a Vice President/Secretary from its members who will be responsible to ensure that filing of annual written disclosures occurs and is filed in a three ring binder.
- An agenda will be prepared before each meeting identifying issues for discussion which will include financial information.
- The President of the Board of Directors will request approval of the minutes at each meeting, to include additions or corrections. The Secretary/Treasurer will be responsible for the filing of these minutes for audit.

Number 6 – Comply with the Manual's requirements for the preparation and maintenance of time and attendance records for all employees.

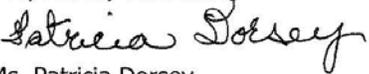
A Starting Place will ensure the maintenance and adherence to previously submitted policy and procedure for time and attendance records by:

- Executive Directors will be responsible for ensuring Supervisors are verifying completion of time sheets before each payroll check is generated.

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Once again, we would like to thank Mary Roylance, the examiner in charge, as well as her audit team for the courtesy extended to us during their visit and for further enhancing our understanding of the requirements of the CFR reporting and related documentation.

Respectfully submitted,


Ms. Patricia Dorsey,
Executive Director