



New York State Comptroller
THOMAS P. DiNAPOLI

Mama Program, LLC – Compliance With the Reimbursable Cost Manual

State Education Department

Report 2019-S-73 | December 2020

Spotlight on Education



Audit Highlights

Objective

To determine whether the costs reported by Mama Program, LLC (Mama Program) on its Consolidated Fiscal Reports (CFRs) were reasonable, necessary, directly related to the special education program, and sufficiently documented pursuant to the State Education Department's (SED) Reimbursable Cost Manual (RCM) and the Consolidated Fiscal Reporting and Claiming Manual (CFR Manual). The audit focused primarily on expenses claimed on Mama Program's CFR for the fiscal year ended June 30, 2015 and certain expenses claimed on its CFRs for the two fiscal years ended June 30, 2014.

About the Program

Mama Program is a New York City-based for-profit organization authorized by SED to provide preschool Special Education Itinerant Teacher (SEIT) services to children with disabilities who are between the ages of three and five years. During the 2012-13 school year, Mama Program also operated another SED-approved preschool special education program: Related Services. For the 2014-15 school year, Mama Program served approximately 176 students.

The New York City Department of Education refers students to Mama Program and pays for its services using rates established by SED. The rates are based on the financial information Mama Program reports to SED on its annual CFRs. For the three fiscal years ended June 30, 2015, Mama Program reported approximately \$9.78 million in reimbursable costs for the SEIT preschool cost-based program.

Key Findings

For the three fiscal years ended June 30, 2015, we identified \$95,562 in reported costs that did not comply with the requirements in the RCM and recommend that such costs be disallowed. These ineligible costs included \$26,876 in personal service costs and \$68,686 in other than personal service (OTPS) costs, as follows:

- \$32,096 in unsupported OTPS costs, including \$31,768 in accounting fees;
- \$28,825 in insufficiently supported OTPS costs, including \$25,902 in accounting fees and \$2,483 in legal fees;
- \$26,876 in personal service costs for pension contributions that did not comply with the RCM's requirements;
- \$6,336 in ineligible OTPS costs that pertained to future periods and that did not relate to the period in which they were claimed on the CFR; and
- \$1,429 in unsupported depreciation expenses.

Key Recommendations

To SED:

- Review the recommended disallowances identified by our audit and make the necessary adjustments to the costs reported on Mama Program's CFRs and to Mama Program's tuition reimbursement rates, as warranted.

-
- Remind Mama Program officials of the pertinent SED requirements that relate to the deficiencies we identified.

To Mama Program:

- Ensure that costs reported on annual CFRs fully comply with SED's requirements, and communicate with SED to obtain clarification, as needed.



Office of the New York State Comptroller Division of State Government Accountability

December 29, 2020

Dr. Betty Rosa
Interim Commissioner
State Education Department
State Education Building - Room 125
89 Washington Avenue
Albany, NY 12234

Mr. Anatoliy Benyaminov
Executive Director
Mama Program, LLC
118-21 Queens Boulevard, Suite #415
Forest Hills, NY 11375

Dear Dr. Rosa and Mr. Benyaminov:

The Office of the State Comptroller is committed to helping State agencies, public authorities, and local government agencies manage their resources efficiently. By so doing, it provides accountability for the tax dollars spent to support government services and operations. The Comptroller oversees the fiscal affairs of State agencies, public authorities, and local government agencies, as well as their compliance with relevant statutes and their observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations. Audits can also identify strategies for reducing costs and strengthening controls that are intended to safeguard assets.

Following is a report, entitled *Compliance With the Reimbursable Cost Manual*, of our audit of the expenses submitted by Mama Program, LLC to the State Education Department for the purpose of establishing tuition reimbursement rates. The audit was performed pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution; Article II, Section 8 of the State Finance Law; and Section 4410-c of the State Education Law.

This audit's results and recommendations are resources for you to use in effectively managing your operations and in meeting the expectations of taxpayers. If you have any questions about this report, please feel free to contact us.

Respectfully submitted,

Division of State Government Accountability

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Glossary of Terms

Term	Description	Identifier
CFR	Consolidated Fiscal Report	<i>Key Term</i>
CFR Manual	Consolidated Fiscal Reporting and Claiming Manual	<i>Policy</i>
DOE	New York City Department of Education	<i>Agency</i>
Mama Program	Mama Program, LLC	<i>Service Provider</i>
OTPS	Other than personal service	<i>Key Term</i>
RCM	Reimbursable Cost Manual	<i>Policy</i>
SED	State Education Department	<i>Auditee</i>
SEIT	Special Education Itinerant Teacher	<i>Key Term</i>

Background

Mama Program, LLC (Mama Program) is a New York City-based for-profit organization approved by the State Education Department (SED) to provide preschool Special Education Itinerant Teacher (SEIT) services to children with disabilities who are between three and five years of age. In addition to the SEIT cost-based program, Mama Program operated another SED-approved preschool special education program – Related Services – during the 2012-13 school year. However, payments for services under this program are based on fixed fees. For the 2014-15 school year, Mama Program served approximately 176 students.

The New York City Department of Education (DOE) refers students to Mama Program based on clinical evaluations and pays for its services using rates established by SED. These rates are based on the financial information Mama Program reports to SED on its annual Consolidated Fiscal Reports (CFRs). To qualify for reimbursement, Mama Program's expenses must comply with the criteria set forth in SED's Reimbursable Cost Manual (RCM) and the Consolidated Fiscal Reporting and Claiming Manual (CFR Manual), which provide guidance to special education providers on the eligibility of reimbursable costs, the documentation necessary to support these costs, and cost allocation requirements for expenses relating to multiple programs and entities. SED reimburses DOE 59.5 percent of the statutory rate it pays to Mama Program.

For the three fiscal years ended June 30, 2015, Mama Program reported approximately \$9.78 million in reimbursable costs for the SEIT preschool cost-based program. This audit focused primarily on expenses claimed on Mama Program's CFR for the fiscal year ended June 30, 2015 and certain expenses claimed on its CFRs for the two fiscal years ended June 30, 2014.

Audit Findings and Recommendations

According to the RCM, costs will be considered for reimbursement provided they are reasonable, necessary, directly related to the special education program, and sufficiently documented. For the three fiscal years ended June 30, 2015, we identified \$95,562 in reported costs that did not comply with SED's requirements for reimbursement. These ineligible costs included \$26,876 in personal service costs and \$68,686 in other than personal service (OTPS) costs (see Exhibit at the end of the report).

Strong internal controls are critical to the overall health of an organization. These controls help to safeguard assets and ensure reliable financial reporting and compliance with regulatory requirements. We attributed the disallowances detailed in this report to weaknesses in Mama Program's internal controls over its compliance with SED's requirements.

Personal Service Costs

Personal service costs, which include all salaries and fringe benefits paid or accrued to employees on the service provider's payroll, must be reported on the CFR as either direct care costs (e.g., teachers' salaries) or non-direct care costs (e.g., administrators' salaries). For the three fiscal years ended June 30, 2015, Mama Program reported approximately \$9.18 million in personal service costs for the SEIT preschool cost-based program. We identified \$26,876 in personal service costs for pension contributions that did not comply with the RCM's requirements for reimbursement.

According to the RCM, compensation for personal services includes all salaries and fringe benefits. Fringe benefits, including pensions, life insurance, and tax-sheltered annuities for individual employees or officers/directors, must be proportionately similar to those received by other classes or groups of employees. During the three fiscal years ended June 30, 2015, Mama Program officials reported \$728,196 in pension plan contributions for the SEIT preschool cost-based programs.

For the fiscal year ended June 30, 2015, Mama Program reported \$215,714 in pension contributions for 15 employees. The contributions were not proportionally similar, as the amount contributed for the Executive Director equaled 28.4 percent (\$53,000) of his salary while the contributions for all other employees equaled just 14 percent of their salaries. Mama Program should have reported \$26,124 in pension contributions for the Executive Director as this amount would have equated to 14 percent of his salary – a difference of \$26,876 (\$53,000 less \$26,124).

We recommend that SED disallow the \$26,876 in excess reported pension costs that did not comply with the RCM's requirements.

Other Than Personal Service Costs

For the three fiscal years ended June 30, 2015, Mama Program reported approximately \$594,994 in OTPS expenses for its SEIT preschool cost-based program. To determine whether these expenses complied with SED's requirements

for reimbursement, we judgmentally selected a sample totaling \$337,906 in OTPS expenses. We identified \$68,686 of these expenses that did not comply with SED's reimbursement requirements, as discussed next.

Consultant Costs

According to the RCM, costs will be considered for reimbursement provided such costs are reasonable, necessary, directly related to the special education program, and sufficiently documented. Additionally, the RCM states that costs will not be reimbursable on field audit without appropriate written documentation. Adequate documentation includes, but is not limited to, the consultant's résumé and a written contract that includes the nature of the services to be provided, the charge per day, and service dates. All payments must be supported by itemized invoices that indicate the specific services actually provided and, for each service, the date(s), number of hours provided, fee per hour, and total amount charged.

In addition, the RCM requires entities operating approved programs to use the accrual basis of accounting. According to the CFR Manual, the goal of accrual accounting is to account in the periods in which they occur, the effects of transactions and other events and circumstances on an entity, to the extent that those financial effects are recognizable and measurable. Revenue is recognized and recorded when earned regardless of when payment is received, and expenses are recognized and recorded as they are incurred instead of when they are paid.

For the three fiscal years ended June 30, 2015, we identified \$67,257 in costs that did not comply with the RCM requirements, as follows:

- \$32,096 in unsupported expenses, including \$31,768 in accounting fees and \$328 in miscellaneous fees.
- \$28,825 in insufficiently supported consultant service costs, including \$25,902 in accounting fees, \$2,483 in legal fees, and \$440 for website updates. Although Mama Program's Executive Director provided invoices for accounting work totaling \$26,800, the individual invoice totals did not match and/or contained discrepancies in the dates of service. The invoices for the remaining costs lacked sufficient details (e.g., service dates, number of hours provided, and hourly fees), as required.
- \$6,336 in general insurance expenses that were ineligible since they pertained to future periods and did not relate to the period in which they were claimed on the CFR. Under the accrual method of accounting, this amount should not have been accrued and claimed for fiscal year 2014-15.

We recommend that SED disallow \$67,257 in OTPS expenses that did not meet the requirements of the RCM.

Unsupported Depreciation Expense

According to the RCM, inventory records for equipment and furniture, including

relevant invoices, must be kept for all items purchased by the entity or donated to the entity for the benefit of approved programs. These records should list: the invoice number; a description of the item; the make, model, or serial number of the item; cost; date of purchase; date retired, if applicable; the program(s) using the asset; and the location. Further, Appendix O of the CFR Manual requires providers to maintain depreciation schedules that include the following minimum information: date of acquisition, cost at acquisition, state/federal funding for items, salvage value, depreciation method, useful life used for depreciation purposes, annual depreciation amount, and accumulated depreciation.

For the three fiscal years ended June 30, 2015, Mama Program reported a total of \$1,429 in depreciation expenses for the SEIT preschool cost-based program. We requested support for the depreciated assets and expenses, including vendor names and records confirming the acquisition costs and date of the acquisition (i.e., canceled invoices). However, Mama Program officials could not provide the supporting documentation for the reported depreciation expenses. Consequently, we recommend SED disallow \$1,429 in unsupported depreciation expenses.

Recommendations

To SED:

1. Review the recommended disallowances identified by our audit and make the necessary adjustments to the costs reported on Mama Program's CFRs and to Mama Program's tuition reimbursement rates, as warranted.
2. Remind Mama Program officials of the pertinent SED requirements that relate to the deficiencies we identified.

To Mama Program:

3. Ensure that costs reported on annual CFRs fully comply with SED's requirements, and communicate with SED to obtain clarification, as needed.

Audit Scope, Objective, and Methodology

The objective of our audit was to determine whether the costs reported by Mama Program on its CFRs were reasonable, necessary, directly related to the special education program, and sufficiently documented pursuant to SED guidelines. The audit focused primarily on expenses claimed on Mama Program's CFR for the fiscal year ended June 30, 2015 and certain expenses claimed on its CFRs for the two fiscal years ended June 30, 2014.

To accomplish our objective, we reviewed the RCM, the CFR Manual, the Regulations of the Commissioner of Education, Mama Program's CFRs, and relevant financial and program records for the audited period. In addition, we evaluated the internal controls over the costs claimed on, and the schedules prepared in support of, the CFRs submitted to SED. We also interviewed Mama Program officials and staff, as well as Mama Program's independent auditor, to obtain an understanding of its financial and business practices. Additionally, we selected a judgmental sample of reported costs to determine whether they were supported, program related, and reimbursable. Specifically, we reviewed costs that were considered high risk and reimbursable in limited circumstances, based on prior audit report findings, such as salaries and fringe benefit expenses, depreciation expenses, and OTPS expenses. Our samples were based on the relative materiality of the various categories of costs reported and their associated levels of risk. Our samples were not designed to be projected to the entire population of reported costs.

Statutory Requirements

Authority

The audit was performed pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution; Article II, Section 8 of the State Finance Law; and Section 4410-c of the Education Law.

We conducted our performance audit in accordance with generally accepted government auditing standards. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained during our audit provides a reasonable basis for our findings and conclusions based on our audit objective.

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. 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.

Reporting Requirements

We provided a draft copy of this report to SED and Mama Program officials for their review and formal comment. We considered their comments in preparing this report and have included them in their entirety at the end of the report. In SED's response, officials agreed with the audit recommendations and indicated the actions they will take to address them. Mama Program officials generally agreed with our disallowances. However, they disagreed with the disallowances regarding pension costs, indicating they were in compliance with IRS regulations and thus the RCM. Our response to Mama Program's comment is included in the report's State Comptroller Comment.

Within 180 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 contained herein, and where the recommendations were not implemented, the reasons why.

Exhibit

Mama Program Summary of Submitted and Disallowed Program Costs for the 2012-13, 2013-14, and 2014-15 Fiscal Years

Program Costs	Amount Claimed on CFR	Amount Disallowed	Amount Remaining	Notes to Exhibit
Personal Services				
Direct Care	\$8,474,916	\$20,273	\$8,454,643	A-D
Agency Administration	709,897	6,603	703,294	
Total Personal Services	\$9,184,813	\$26,876	\$9,157,937	
Other Than Personal Services				
Direct Care	\$161,010	\$553	\$160,457	A, E-J
Agency Administration	433,984	68,133	365,851	
Total Other Than Personal Services	\$594,994	\$68,686	\$526,308	
Total Program Costs	\$9,779,807	\$95,562	\$9,684,245	

Notes to Exhibit

The following Notes refer to specific sections of SED's RCM and the CFR Manual used to develop our recommended disallowances. Although we looked at three years, the section numbers and requirements did not change from year to year. We summarized the applicable sections to explain the basis for each disallowance. We provided the details supporting our recommended disallowances to SED and Mama Program officials during the course of our audit.

- A. RCM Section II – Costs will be considered for reimbursement provided such costs are reasonable, necessary, directly related to the special education program, and sufficiently documented.
- B. RCM Section II.13 – Compensation for personal services includes all salaries and wages as well as fringe benefits and pension plan costs.
- C. RCM Section II.13.B.(1) – Fringe benefits may include payments into specific employee benefits packages, such as teachers' retirement, employees' retirement, and pension plans.
- D. RCM Section II.13.B.(2)(c) – Reimbursement of fringe benefit expenses shall be subject to the following principle: Benefits including pensions, life insurance, and Tax Sheltered Annuities for individual employees or officers/directors are proportionately similar to those received by other classes or groups of employees.
- E. RCM Section III.1 – Costs will not be reimbursable on field audit without appropriate written documentation of costs.
- F. RCM Section III.1.C.(2) – Adequate documentation includes, but is not limited to, the consultant's résumé and a written contract that includes the nature of the services to be provided, the charge per day, and service dates. All payments must be supported by itemized invoices that indicate the specific services actually provided and, for each service, the date(s), number of hours provided, fee per hour, and total amount charged.
- G. RCM Section III.1.D – All purchases must be supported with canceled checks and invoices listing the items purchased, date of purchase, and date of payment.
- H. RCM Section III.1.I – Inventory records, including the invoice, must be kept for all items purchased by the entity or donated to the entity for the benefit of approved programs. These records should list: the invoice number; a description of the item; the make, model, or serial number of the item; cost; date of purchase; date retired, if applicable; the program(s) using the asset; and the location.
- I. RCM Section III.2.B – The accrual basis of accounting is required for all programs receiving Article 81 and/or Article 89 funds.
- J. CFR Manual Appendix O, Section 48, page 48.1 – The service provider is required to maintain depreciation schedules that include the following minimum information: description of asset, date of acquisition, cost at acquisition, state/federal funding for items, salvage value, depreciation method, useful life used for depreciation purposes, annual depreciation amount, and accumulated depreciation.

Agency Comments - State Education Department



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

SENIOR DEPUTY COMMISSIONER
Office of Performance Improvement and Management Services
O: 518.473-4706
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December 17, 2020

Mr. Kenrick Sifontes
Audit Director
Office of the State Comptroller
Division of State Government Accountability
59 Maiden Lane, 21st Floor
New York, NY 10038

Dear Mr. Sifontes,

The following is the New York State Education Department's (SED) response to the draft audit report, 2019-S-73, Mama Program, LLC (Mama Program) - Compliance With the Reimbursable Cost Manual.

Recommendation 1:

"Review the recommended disallowances identified by our audit and make the necessary adjustments to the costs reported on Mama Program's CFRs and to Mama Program's tuition reimbursement rates, as warranted."

We agree with this recommendation. SED will review the recommended disallowances as noted in the report and make adjustments to the reported costs to recover any overpayments, as appropriate, by recalculating tuition rates.

Recommendation 2:

"Remind Mama Program officials of the pertinent SED requirements that relate to the deficiencies we identified."

We agree with this recommendation. SED will continue to provide technical assistance whenever requested and will strongly recommend the Mama Program officials avail themselves of our assistance to help them better understand the rules for cost reporting and criteria for cost reimbursement as presented in the CFR, Regulation and the Reimbursable Cost Manual (RCM). Furthermore, SED will alert Mama Program of online CFR training that is available on SED's webpage. SED recommends that all individuals signing the CFR certification statements, namely the Executive Director and Certified Public Accountant, complete this training. This training is a requirement for preschool special education providers upon approval and reapproval.

If you have any questions regarding this response, please contact Brian Zawistowski, Assistant Director of the Rate Setting Unit, at (518) 474-3227.

Sincerely,

Sharon Cates-Williams

Sharon Cates-Williams

c: Phyllis Morris
Christopher Suriano
Suzanne Bolling
Brian Zawistowski
James Kampf
Jerry Nestleroad

Agency Comments - Mama Program, LLC



Pamela A. Madeiros
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December 9, 2020

Kenrick Sifontes
Office of the State Comptroller
Division of State Government Accountability
59 Maiden Lane, 23rd Floor
New York, NY 10038

Re: State Education Department
Compliance with the Reimbursable Cost Manual
Mama Program, LLC
Audit Report 2019-S-073
Draft Report

Dear Mr. Sifontes:

We have reviewed the above-referenced Draft Report concerning whether the costs reported by Mama Program, LLC on its Consolidated Fiscal Reports (CFRs) were reasonable, necessary, directly related to the special education program, and sufficiently documented in accordance with the State Education Department's (SED) Reimbursable Cost Manual (RCM) and the Consolidated Fiscal Reporting and Claiming Manual (CFR Manual) as relates to expenses claimed for the fiscal year ending June 30, 2015 and certain expenses claimed for the two fiscal years ending June 30, 2014. We appreciate the opportunity to provide comments to the proposed Draft for consideration in development of a Final Report.

General Comments: Audit Findings and Recommendations

We concur with the auditors' observation that strong internal controls are critical to the overall health of an organization, help safeguard assets and ensure reliable financial reporting and accountability. However, we take exception to the auditors' assertion that the totality of the proposed disallowances detailed in the Draft Report are attributable to weaknesses in Mama's internal controls. As set out in greater detail below, we believe that the more substantial findings reflect contrasting interpretations of the RCM informed on Mama's part, by contract accounting and fiscal expert advice and counsel. We would argue, then, that agency decisions informed by expert consultant advice are more reflective of the soundness of the advice, than are a measure of the integrity of internal controls.

Personal Service Costs

As noted above, we respectfully challenge the auditors' determination that the Mama pension plan contributions failed to comply with applicable RCM requirements.

While we acknowledge that the RCM directs fringe benefits (such as pension contributions) be “proportionately similar to (benefits) received by other classes or groups of employees”, the RCM provision specific to the treatment of pensions plans directs that “employer funded plans” qualify under Internal Revenue Service (IRS) Guidelines. Importantly, pension plan consultants and plan managers advised Mama that the pension contributions as proposed, satisfied the rigid non-discrimination requirements under the Internal Revenue Code – the very nondiscrimination principle at the center of the RCM requirement of proportionality. Accordingly, satisfaction of the IRS requirements must be viewed as compliant with corresponding RCM mandates. This conclusion is all the more compelling where, as here, “proportionality” is an unidentified term in the RCM, which, as noted above, itself emphasizes the relevance of IRS principles. (See: Attachment)

[Comment 1](#)

Accordingly, we believe compliance with IRS standards assures compliance with RCM directives as well, in the absence of clear RCM guidance to the contrary.

Other Than Personal Service Costs

Consultant Costs

Mama does not challenge the auditors’ findings that \$31,768 in accounting fees and \$328 in miscellaneous fees lacked substantial support documentation. Regrettably, the consultant vendor having performed the services did not respond to our multiple requests for duplicate invoices and detailed records. Mama has strengthened its internal protocols as relates to consultant invoices and record keeping to guard against such deficiencies in the future.

Mama also does not challenge the auditors’ findings that \$25,902 in accounting fees, \$2,483 in legal fees, and \$440 for website updates were not sufficiently supported. While many of the expense invoices were properly detailed, a number did lack detail sufficient to assure RCM compliance, concededly. Mama has improved its internal protocols to assure the level of invoice detail necessary to assure RCM compliance in the future.

Mama likewise does not challenge the auditors’ proposed disallowance of \$6,336 in general insurance expenses associated with a specific year which had been inadvertently reported as an audit year expense.

Unsupported Depreciation Expense

Mama does not challenge the auditors’ finding that certain depreciation expenses lacked supporting documentation to the full extent of the itemized records required by the RCM, although the equipment and furniture were clearly program related and necessary.

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We appreciate the opportunity to provide comment on the Draft Report findings and recognize the professionalism extended by the audit team during a difficult COVID impacted audit process.

Kenrick Sifontes
Office of the State Comptroller
Page 3

Very truly yours,



GREENBERG TRAURIG, LLP

PAM/maf
Enclosures
ACTIVE 54133212v1

cc: Brian Zawistowski, SED
Phyllis Morris, SED
Jeremy Mack, OSC
Salvatore D'Amato, OSC
Manna Zhen, OSC

State Comptroller's Comment

1. Notwithstanding IRS regulations/guidelines, SED's RCM requires a provider's pension contributions to be proportionally similar to those received by other classes or groups of employees in the organization in order for the expense to be reimbursed. The pension contributions made by the Mama Program for its Executive Director did not comply with the requirements in the RCM. Therefore, the recommended disallowance remains.

Contributors to Report

Executive Team

Tina Kim - *Deputy Comptroller*
Ken Shulman - *Assistant Comptroller*

Audit Team

Kenrick Sifontes - *Audit Director*
Gene Brenenson - *Audit Manager*
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