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# Audit Report

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White Plains City School District  
Education Stabilization Fund Audit  
for the Period  
March 13, 2020 through September 30, 2023

ESF-0524-06

December 5, 2024

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**The University of the State of New York**  
**THE STATE EDUCATION DEPARTMENT**  
**Office of Audit Services**  
**Albany, New York 12234**





THE STATE EDUCATION DEPARTMENT

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December 5, 2024

Dr. Joseph Ricca  
Superintendent of Schools  
White Plains City School District  
5 Homeside Lane  
White Plains, NY 10605

Dear Dr. Ricca:

Enclosed is the final audit report (ESF-0524-06) corresponding to our audit of White Plains City School District. The objective of this audit was to determine if Education Stabilization Funds (ESF) received under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act) were spent in Cita

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## Executive Summary

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### **Objectives**

To determine if the White Plains City School District (District) Education Stabilization Fund (ESF) expenditures were reasonable, necessary, and allocable under the CARES and CRRSA Acts, and to assess their compliance with all applicable federal, state, and local laws and regulations. The audit covered the period from March 13, 2020, through September 30, 2023.

### **Background**

On March 27, 2020, Congress passed, and the President signed into law, the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The CARES Act provides \$30.75 billion nationwide in an Education Stabilization Fund to prevent, prepare for and respond to the coronavirus.

On December 27, 2020, the President signed into law the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act). The CRRSA Act provides \$81.88 billion nationwide in a second Education Stabilization Fund to prevent, prepare for and respond to COVID-19.

The White Plains City School District was awarded \$1,636,100 in ESSER/GEER funds under the CARES Act and \$4,361,436 in ESSER II funds under the CRRSA Act.

### **Key Findings**

For the audit period March 13, 2020, through September 30, 2023, there were no findings noted.

### **Key Recommendations**

There were no recommendations as a result of this audit.

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## Introduction

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### ***Background***

The White Plains City School District (District) is located in the City of White Plains in, Westchester County and is governed by the laws of New York State. The District's mission is to educate and inspire all students, while nurturing their dreams, so they learn continually, think critically, pursue their aspirations and contribute to a diverse and dynamic world.

The District is governed by the Board of Education (Board) which comprises seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools is the District's Chief Executive Officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction. The District is a component district in the Southern Westchester Board of Cooperative Educational Services ("BOCES").

The District operates five elementary schools, two middle schools and two high schools and served approximately 6,649 students during the 2022-2023 school year. The District's budgeted appropriations for the 2022-2023 school year were \$244.8 million, funded primarily with real property taxes and state aid.

### ***CARES Act***

COVID-19 has had, and continues to have, on elementary and secondary schools across the nation; and

- \$322.9 million in Governor's Emergency Education Relief (GEER II) funds for the purpose of providing educational agencies with emergency assistance to address the impact of COVID-19, of which \$250.1 million is for an Emergency Assistance to Non-Public Schools (EANS) grant program.

The White Plains City School District was awarded \$1,636,100 in ESSER/GEER funds under the CARES Act and \$4,361,436 in ESSER II funds under the CRRSA Act. The District used these funds for summer learning programs to close learning gaps for the neediest students due to the pandemic, mental health services and supports, supplies and materials to ensure the health and safety of students and staff, and educational technology supplies and resources to maintain continuity of learning for students and teachers.

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## Objectiv Scope and Methodology

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## Conclusions

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District Officials had adequate policies and procedures in place and ensured that Educational Stabilization Funds were appropriately used for their intended purpose. There were no recommendations as a result of this audit.



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## Contributors to the Report

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- James Kampf, Director of Audit Services
- Jeanne Day, Audit Manager
- Zubair Khan, Auditor-in-Charge
- Jorel Johnson, Staff Auditor
- Valli Ragavan, Staff Auditor
- Thomas Burns, Staff Auditor



Respectfully,

A large black rectangular redaction covers the signature area, obscuring the name and any handwritten notes or dates that might have been present.