



SCHOOL-AGE APPROVED PRIVATE SCHOOL

MODIFICATION REQUEST APPLICATION

FOR NEW YORK STATE EDUCATION DEPARTMENT

APPROVAL TO EXPAND AND/OR MODIFY AN

EXISTING APPROVED PRIVATE SCHOOL FOR STUDENTS

4. Fire/Disaster
Evacuation
Plan

C: ACCESSIBILITY

Accessibility	There is evidence that the site and all functions and services are accessible and usable to individuals with disabilities.
	For each site, accessible exterior routes are identified (e.g., handicapped

Program

	regardless of intent.)
4. Affiliations	Potential arm's-length transactions are disclosed.
5. Management Principles and Decision Making	No conflict of interest is evident in the described role of the board and/or individuals filling executive and management roles, and as applicable individuals with ownership interest, in establishing policies that define management principles and decision making. (A conflict of interest exists when a board member or executive manager's personal or business interests may be advanced by an action of the governing structure.)
6. Periodic Financial Reviews	<p>Independent periodic financial reviews will be conducted and reports submitted and reviewed by the agency's governing structure.</p> <p>The description identifies how the agency's governing structure will review payments made, including payroll, to ensure the existence of proper itemization and documentation necessary for the approval of the agency's expenditures as reasonable and necessary for the operation of the program.</p> <p>The description outlines the format and frequency of the reports that will be made to the agency's governing structure, including the position of the person or persons who will be responsible for preparing the financial reviews and reports.</p> <p>In order to maintain a level of independent review, the review of payments function (to be performed by the agency's governing structure) and the preparation of the necessary materials for such review will not be conducted solely by the same individual.</p>
7. Residence(s) of the Executive Director and Other Director Level Staff	Director level staff reside within a reasonable geographic distance from the proposed program administrative and instructional/evaluation sites (one hour or less).

8. Internal Controls

Provision of internal controls is clearly described and includes:
ensuring a quality control environment;
performing a risk assessment;
designing effective policies and procedures;
providing clear communication throughout the agency; and
conducting ongoing monitoring of policies and procedures.

Internal controls include both preventive control activities (i.e., those that would deter the instance of noncompliance, errors or fraud such as thorough documentation and authorization practices); and detective control activities (i.e., those that identify undesirable "occurrences" after the fact such as reconciliation).

9. Code of Ethics

The Code of Ethics includes a:

Conflict of Interest policy,
policy outlining the procedure for reporting fraud, waste and abuse, and
Whistleblower Policy protecting employees from retaliation for disclosing information concerning acts of wrongdoing, misconduct, malfeasance or other inappropriate behavior. The policy addresses reporting responsibility and procedures, no retaliation, confidentiality and handling of reporting violations.

For a sample Code of Ethics and Conflict of Interest policy, see page 25 of <https://www.irs.gov/pub/irs->