

**CERTIFICATION OF CORRECTIVE ACTION**  
**Resolution of 2022–23 Audit Findings**

February 1, 2024

LEA: Newcastle Elementary School District

County: Placer

CDS #: 31-66852

Superintendent or Designee's Signature: Raenel Toste  
(The Superintendent certifies that all corrective action(s) specified on the attached page(s) have been implemented and assures that the corrective procedures will be used in ensuing years.)

Contact Person: Raenel Toste E-mail Address: rtoste@Newcastle.k12.ca.us

Phone Number: 916-824-1664 Fax Number: 916-259-2835

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**INSTRUCTIONS**

On a separate sheet, please describe the specific corrective action which has been taken for each audit finding identified on the enclosed Management Decision List and provide any requested documentation. Be certain that your responses are clear and concise. You will need to provide all documentation that confirms specific actions resolving the problem, i.e., copies of amended reports, certification number of the amended P-2 or Annual Reports of Attendance, revised procedures, corrective action plans, etc.

Please sign and date this Certification of Corrective Action form and submit the certification form, response, and corresponding documentation to:

Audit Resolution Office  
School Fiscal Services Division  
California Department of Education  
Email: [leaaudits@cde.ca.gov](mailto:leaaudits@cde.ca.gov) or  
FAX: 916-327-6157

Your response must be submitted **within three weeks of the date of this letter.**

If the Superintendent, Chief Business Officer, or mailing address shown in our letter is incorrect, please report any updated information on our web page at <https://www3.cde.ca.gov/opuscads/default.aspx>.

LM 8



SEAN HEALY  
SUPERINTENDENT

RAENEL TOSTE  
CHIEF BUSINESS OFFICIAL

ESTABLISHED 1865  
NEWCASTLE ELEMENTARY SCHOOL DISTRICT  
645 KENTUCKY GREENS WAY, NEWCASTLE, CA 95658  
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<http://www.newcastle.k12.ca.us>

*Pride in our past -- Promise in our future*

BOARD OF TRUSTEES

WENDY SOKALSKIY  
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SARAH GILLMORE

February 23, 2024

Re: Newcastle Elementary School District Resolution of 2022-23 Audit Findings

**Finding 223-001 Transportation MOE**

NESD's Superintendent, Sean Healy, is working with the Placer Hills Union School District superintendent to provide an afternoon bus, in 2024-25, as was done prior to the COVID 19 pandemic.

The attached documents include the NESD's attempts to find bus service through other providers in the area. A presentation is attached where we looked to lease a bus and provide our own driver. NESD will meet this MOE for the 2023-24 school year with transportation services to Special Education students.

**Finding 2023-003 Unduplicated LCFF Pupil Counts**

The AERIES attendance software has an option that allows parents to self-designate themselves as low income which came to my attention through this audit process. This designation can be made without providing a free and reduced meal application. To rectify this the food service manager, school secretary and I have created the following procedure.

In October, the food service manager and school secretary will meet to review the AERIES entries using the "CALPADS Programs Reference by Student" report. Those families that have self-designated and still need to submit a free and reduced application will be contacted by the food service manager to request that a form be completed. The food service manager will enter the information into AERIES as received. At the beginning of November, The food service manager will "undesigned" those families that have not submitted a form.

Before calculating the district's LCFF revenue at each reporting period, I will print a report from CalPads and Mealtime to tie out the UPP count and make the appropriate inquiries and adjustments.

For the 2023-24 school year, The food service manager has taken the AERIES report and checked that against the free and reduced applications received. I will subtract the number of

NEWCASTLE ELEMENTARY/CHARTER SCHOOL \* HARVEST RIDGE COOPERATIVE CHARTER \*

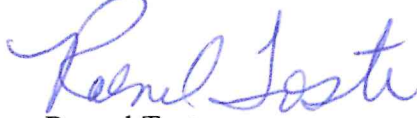
\*CREEKSIDE CHARTER SCHOOL\* ROCKLIN ACADEMY GATEWAY

*The Newcastle Elementary School District is an equal opportunity employer.*

students she has provided from the CALPADS report to reach an accurate UPP percentage. Once the data is updated in AERIES and uploaded to CalPads the UPP should be correct for 2nd Interim. We may need to change the timeline of this procedure based on the timelines of AERIES information being uploaded to CALPADS.

Please let me know if any other information is required.

Thank you,



Raenel Toste  
Chief Business Official  
Newcastle Elementary School District  
[rtoste@newcastle.k12.ca.us](mailto:rtoste@newcastle.k12.ca.us)  
916-824-1664

NEWCASTLE ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2023

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**2023-003 – MATERIAL WEAKNESS – STATE COMPLIANCE – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000)**

**Criteria:** Any student who meets the federal income eligibility criteria or is deemed to be categorically eligible for FRPM under the National School Lunch Program (NSLP) will be counted as FRPM-eligible. Except for directly certified and foster students identified through a statewide match, LEAs must submit the appropriate student program (SPRG) records to CALPADS in order for the students to be counted as FRPM-eligible. Authority cited: Section 14502.1, Education Code. Reference: Sections 14502.1, 14503, 2574(b)(3)(C), 44238.02(b)(3)(B), and 41020, Education Code.

**Condition:** In testing performed on a sample basis, a total of three (3) students were improperly identified as the Free and Reduced Meal Program in the District's CALPADS reporting for the 2022-23 school year for the purposes of Unduplicated Local Control Funding Formula Pupil Counts. The extrapolated impact of this error is a total of 24.0 students reported as FRPM eligible on the District's CALPADS reporting for the 2022-23 school year.

<u>Newcastle Elementary School</u>					
Unduplicated pupil count based on:	Enrollment	FRPM	ELAS	Both	TOTAL
As certified on CALPADS	150	33	1	5	39
Audit Adjustments		<u>-14</u>	<u>0</u>	<u>0</u>	<u>-14</u>
Adjusted Counts		<u>19</u>	<u>1</u>	<u>5</u>	<u>25</u>

<u>Newcastle Charter School</u>					
Unduplicated pupil count based on:	Enrollment	FRPM	ELAS	Both	TOTAL
As certified on CALPADS	282	73	0	3	76
Audit Adjustments		<u>-10</u>	<u>0</u>	<u>0</u>	<u>-10</u>
Adjusted Counts		<u>63</u>	<u>0</u>	<u>3</u>	<u>66</u>

**Context:** We performed the audit procedures enumerated in the State of California 2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting and identified an initial error.

**Effect:** The District is out of compliance with state requirements for Unduplicated Local Control Funding Formula Pupil Counts.

**Cause:** The errors were the result of clerical errors in accounting for unduplicated pupil counts in the CALPADS reporting system.

**Fiscal Impact:** The Newcastle Elementary School's Unduplicated Pupil Percentage for the 2022-23 school year was originally reported at 24.09% and the revised Unduplicated Pupil Percentage is reported at 21.11%; the fiscal impact is a reduction of LCFF revenues of approximately \$9,893. The Newcastle Charter School's Unduplicated Pupil Percentage for 2022-23 school year was originally reported at 23.21% and the revised Unduplicated Pupil Percentage is reported at 21.94%, the fiscal impact is a reduction of LCFF revenues of approximately \$6,956.