

Katonah-Lewisboro Union Free School District

Procurement of Goods and Services

NOVEMBER 2022



OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

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Report Highlights

Katonah-Lewisboro Union Free School District

Audit Objective

Determine whether Katonah-Lewisboro Union Free School District (District) officials procured goods and services in a cost-efficient manner and provided adequate oversight of awarded contracts.

Key Findings

District officials did not ensure that goods and services were procured in the most cost-efficient manner, or provide adequate oversight of awarded contracts. As a result, the District could have paid more than necessary for goods and services.

- District officials did not seek separate competition for 35 public work projects totaling almost \$3.1 million, as required.
- Project proposals totaling almost \$1.2 million lacked adequate detail or were not submitted to the Director of Facilities (Director) for approval.
- Payments to vendors totaling \$1.3 million were not adequately supported or reviewed prior to payment.

Key Recommendations

- Solicit separate bids for all public work projects that exceed the bidding thresholds in accordance with GML.
- Review project proposals before approval to help ensure they are adequately detailed.
- Ensure payments to vendors are for services provided.

District officials generally agreed with our recommendations and indicated they plan to initiate corrective action.

Background

The District serves the Town of Lewisboro and parts of the Towns of Bedford, Pound Ridge and North Salem in Westchester County.

The District is governed by an elected seven-member Board of Education (Board) responsible for financial and educational affairs. The Superintendent of Schools (Superintendent) is responsible for day-to-day management under the Board's direction. The Assistant Superintendent for Business oversees the District's business operations including the facilities.

District officials advertised a bid for maintenance, service repair and minor projects (referred to as multi-trade contract services by officials) to obtain time and materials proposals for various trades (e.g., masonry, electrical and plumbing). The Board appointed the Director to oversee work performed and ensure work followed contract specifications, as well as applicable codes and regulations.

Quick Facts

2021-22 Appropriations	\$113,242,880
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Contracts for Goods and Services

Awarded Contracts	19
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Total Projects	249
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Total Expenditures	\$5,053,881
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Expenditures Reviewed	\$3,437,985
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Audit Period

July 1, 2019 – November 09, 2021

Procurement of Goods and Services

How Should District Officials Procure Goods and Services?

One of the best methods for ensuring that goods and services are acquired in a cost-efficient manner is to create as much competition as possible. New York State General Municipal Law (GML) Section 103 generally requires that purchase contracts in excess of \$20,000 and contracts for public work in excess of \$35,000 be competitively bid and awarded to the lowest responsible bidder.

In determining whether the dollar threshold will be exceeded, school district officials must consider the aggregate amount reasonably expected to be spent on the same type of, or essentially interchangeable, purchase contracts or contracts for public work over the course of a 12-month period, whether from a single vendor or multiple vendors. School district officials may choose to award separate contracts for portions of the same or similar purchase contract or contract for public work, or may contract out segments or components of a single project. However, consistent with GML Section 103, school district officials may not split a purchase contract or a contract for public work to avoid competitive bidding, when it is reasonably expected that the aggregate amount will exceed the bidding threshold. Rather, each separate contract would be required to be awarded pursuant to the competitive bidding requirements even if the separate contract for public work is for an amount below the dollar threshold.

If school district officials are unable to provide precise quantity requirements, bid specifications generally may call for bids on a unit basis. For example, a school district may use per unit/item bids in circumstances when it is unable to describe precise quantities or discrete projects because of fluctuating or indefinite needs throughout a fiscal year. However, bid specifications should be drafted to allow vendors supplying reasonably equivalent items to compete on an equal basis. Therefore, school district officials would be required to draft bid specifications that provide sufficient detail for bidders to intelligently calculate their bids. To accomplish this, when drafting bid specifications, school district officials should calculate estimated quantities based on historical data or other reasonable methodologies. The bid specifications should also include cautions, as appropriate, that the estimated quantities are only approximations and actual amounts may be higher or lower than the estimates. The specifications should also include a clear indication of how the low bidder will be calculated using such estimated quantities.

Estimated Quantities in Bid Specifications Did Not Promote Competition

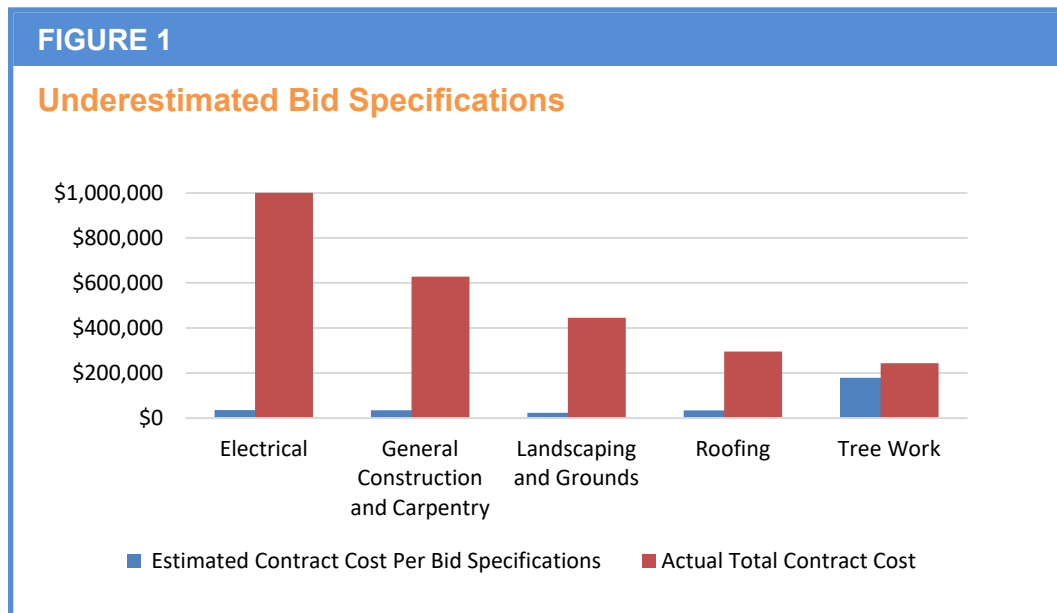
In April 2019, District officials sought competition to obtain vendors to perform certain maintenance, service repairs and minor projects for the District. Large capital projects were to be bid separately. According to the bid specifications, the bid's purpose was to obtain vendors to furnish all labor, materials, equipment

... [S]chool district officials may not split a purchase contract or a contract for public work to avoid competitive bidding. ...

and qualified supervision for the proper execution of the specified contract work. The bid specifications requested bids for 29 trades, such as general construction, landscaping, masonry, electrical, plumbing, appliance repair, painting, fencing and ironwork. The bid specifications also indicated that the vendor awarded each contract would be based on the overall lowest estimated total cost, based upon a hypothetical cost scenario set forth for each of the 29 separate trades detailed in the bid.

The District subsequently awarded 19 separate contracts for these particular trades to be used for maintenance, repairs and minor projects during the year. The Board further appointed the Director as District representative to oversee these contracts. Contracted vendors performed work on 249 different construction, repair and maintenance projects for the District during our audit period.

We reviewed the bid documents and found that the estimated quantities were not based on reasonable methodologies and did not convey the actual work the District intended to use for each trade. Overall, the District received 24 bid responses from 16 different vendors for the 29 trades requested in the bid specifications. We reviewed the projects completed by the vendors that were awarded contracts and found that the estimated quantities set forth in the bid specifications were significantly lower than the actual amount of money the District spent for each type of trade (Figure 1).¹



1 According to the bid specifications, each bid form presented to bidders was a hypothetical project cost scenario of 150 hours labor hours and \$10,000 in materials, as well as 50 hours of hypothetical overtime.

Further, because the bid specifications did not convey the large number, scope and potential value of planned projects the District likely received fewer bids. If officials used realistic bid specifications, more bids may have been received. For example, the District received:

- An electrical bid response to a contract outlined in the District's bid specifications that estimated the electrical work to cost about \$36,000. However, actual work totaled over \$1 million. Only one contractor bid on the \$36,000 bid specification.
- A landscaping and grounds maintenance bid response to a contract outlined in the District's bid specifications that estimated the work to cost about \$23,000. However, actual worked totaled about \$445,000. Only one contractor bid on the \$23,000 bid specification.

We acknowledge that the bid specifications indicated that the estimated quantities listed were hypothetical; however, given the significant difference between the proposed estimated amount and the actual amount spent by the District, there is an increased risk that the District may not have received the most competitive prices for the projects. Furthermore, as we discuss later in the report, we believe that some of the minor projects qualified as separate contracts for public work should have been separately bid in accordance with GML.²

According to the Assistant Superintendent for Business, the previous Director prepared the bid specifications in 2012 and the District had been using the bid ever since. However, we have concerns with the level of detail provided in the bid specifications with respect to how estimated quantities were determined for each of the 29 trades listed in the bid. For example, while it is permissible to call for bids on a unit basis when District officials are unable to provide precise quantity requirements, the bid specifications used the same hypothetical project costs for estimated labor and material quantities for all 29 contracts that extended over a four-year period. Therefore, despite the fact that the bid specifications further acknowledged that the estimated quantities were hypothetical and for cost comparison purposes only, it is likely that certain hypothetical costs for estimated labor and material quantities were not based on historical data or other reasonable methodologies. Moreover, because the same hypothetical estimates were used for each trade, prospective bidders may not have sufficient information to draw intelligent bids for the various trades the District advertised for. This could have resulted in the low number of bids received for the projects.

² See the section entitled *Certain Public Work Projects Were Not Competitively Bid* for further details regarding minor projects identified by the District.

Certain Public Work Projects Were Not Competitively Bid In Accordance With GML

District officials did not seek separate competition for certain public work projects in excess of \$35,000. While the contracts awarded under the multi-trade contract services bid were intended to be used for maintenance, repairs and minor projects, District officials used the contracts to complete public work projects. Specifically, we identified 35 public work projects, totaling \$3.1 million, that were not separately competitively bid. These 35 projects were not included in the bids awarded for maintenance, service repairs and minor projects.

The Assistant Superintendent for Business told us that the District did not separately seek competition for each of the 35 public work projects as they believed that each project qualified as maintenance, service repairs and minor projects as identified by the District pursuant to the multi-trade contract services bid specifications. Therefore, the District relied on vendors awarded contracts under such bid to complete each of the 35 public work projects. However, separate contracts should have been bid separately in accordance with GML Section 103. For example, District officials paid the vendor awarded the general construction contract \$120,134 to renovate a high school bathroom rather than competitively bidding for the public work project separately. Obtaining separate bids for this work may have resulted in better pricing.

In addition, we found that District officials knew in advance that 25 (72 percent) of the public work projects, totaling \$2.5 million were above the statutory bidding thresholds based on the proposals submitted by the vendors who performed the work. For example, four proposals totaling \$426,035 were submitted to District officials that exceeded competitive bidding thresholds (Figure 2).

Figure 2: Examples of Public Work Projects Not Competitively Bid (Estimated Amounts)

Project Description	Proposal Amount
Installation of LED Hybrid Streetlights	\$182,031
Renovation of the High School Bathroom	116,542
Installation of a New 200-Amp Feeder	80,638
Installation of a New 200-Amp Panel in the New Boiler	46,824
Total	\$426,035

As a result, we question officials' classification of these 35 public work projects as minor projects. These projects should have been competitively bid separately. The Assistant Superintendent for Business told us that the District followed a separate competitive bidding process only for projects that require a New York State Education Department (SED) project number. Therefore, the District relied

on the awarded vendors as part of the multi-trade contract services to complete minor projects that did not require an SED project number, even though SED requires schools to apply for a project number when expected construction exceeds \$10,000.³

Furthermore, some of the Board members were not aware that the multi-trade contract services were used for such projects and stated that they did not review and discuss the project proposals above \$35,000 during Board meetings. Instead, the Board relied on District officials to review the proposals submitted by the vendors and oversee the subsequent work performed. As a result of not soliciting bids for each of the 35 public work projects, District officials had less assurance that such goods and services were procured at the lowest possible cost.

How Should District Officials Oversee Multi-Trade Contract Services?

Prior to the onset of any projects to be completed, the District's multi-trade contract services bid specifications required that District officials obtain, review and approve a project proposal from the vendor expected to complete the project. The proposal must indicate the scope of the work, and the total labor and material costs must match the vendor's awarded contract pricing. Additionally, the proposal must contain specific information such as make, model, brand and color to be as clear as possible.

Furthermore, according to the bid specifications, no work may proceed until or unless a purchase order has been generated and received by the vendor performing the work. The amount of the invoice must also match the purchase order, unless there is a verifiable reason for the increase or decrease in the number of man hours used or the cost of the materials used, both of which require prior approval.

Awarded vendors are further required to adhere to a code of conduct that outlines the District's expectations with respect to each vendor performing work in school facilities and/or District property to ensure the safety, security and protection of property and other assets. Specifically, vendors are required to sign in at the District's main office of the applicable school building or building where work is to be performed. Vendors must receive and wear a visitor badge at all times and surrender the badge to District personnel at the completion of each workday.

³ According to SED's Instruction Guide for Public School Districts - Obtaining Building Permits for Capital Construction Projects, the District is required to make a formal submission for a building permit for any individual capital project where the expected construction contracts will total \$10,000 or more. For any capital project when the expected construction contracts will total more than \$5,000 but less than \$10,000, the Board must make a formal submission for a building permit if the nature of the work requires a building permit or will affect the health and safety of the building occupants or users.

The bid specifications also required that the Director ensure that certain documentation be submitted by the vendor prior to approving payments for services performed. For example, timesheets signed by a District representative must be provided to prove that vendors' employees were on site and worked. According to the bid specifications, failure to provide timesheets documenting arriving or leaving times would result in non-payment of invoices. In addition, the bid specifications required that invoices be submitted to the Facilities Department after completion of each requirement for all work completed during the previous calendar month. The invoices must include the work order/timesheet and contain the building and room number in which the work was performed, the date(s) on which the work was performed, a brief description of the work, and the number of workers and number of hours worked, itemized by both date and by worker. Furthermore, the bid specifications required that invoices submitted include a list of materials with costs that were used and/or incorporated into the work.

Additionally, bid specifications required that the successful bidder be responsible for delivering items in good condition at point of destination, as well as filing with the carrier all claims for breakage, imperfections and other losses that would be deducted from invoices. The District would note, for the successful bidder's benefit, when packages were not received in good condition. The bid specifications also required that unless otherwise stated in the specifications, all items must be delivered into and placed at a point within the school district building as directed by the shipping instructions or the District's agent.

Finally, the claims auditor is responsible for formally examining, allowing or rejecting all accounts, charges, claims or demands against the District. The auditing process should determine that the proposed payments are for a valid and legal purpose, the obligation was incurred by an authorized District official, and that the submitted voucher is in proper form, mathematically correct, does not include previously paid charges, and agrees with the purchase order or contract upon which it is based. In addition, the auditing process should determine whether the District's purchasing policy and related regulations are consistently followed.

Project Proposals Did Not Adhere to Certain Bid Specification Terms

The Director approved projects that did not adhere to certain bid specification terms. We examined a sample of 20 proposals totaling \$1.3 million and found 16 proposals totaling about \$1.2 million were not adequately detailed or submitted to the Director for approval.

Some of our findings included:

- Seven project proposals totaling \$725,923 did not contain sufficient detail to determine the total labor cost. For example, a building automation service provider submitted a proposal for \$213,000 that did not include total

[Sixteen] proposals totaling about \$1.2 million were not adequately detailed or submitted to the Director for approval.

hours needed to complete the work to determine the total labor cost. The Director told us that it was not uncommon for time-sensitive projects to be approved without detailed cost information to expedite the project to ensure it was completed on time. However, the bid specifications did not exempt time-sensitive projects from the requirement of service providers to submit detailed information to support labor costs.

- Eight proposals totaling \$425,119 were increased by \$200,430 without verifiable reasons. The Director told us he approved these increases verbally either due to the nature of the work being performed (e.g., roof repair) or because the project required more work than estimated. However, the vendors did not provide documentation to support these increases.
- Two project proposals totaling \$69,363 were not submitted even though, according to the bid specifications, proposals were required before work could begin. The Director told us there were times when proposals were not submitted because the projects were initiated during the summer months with limited time to complete. Therefore, the District used blanket purchase orders to expedite the work. This practice is not consistent with the terms of the bid specifications.

District officials also paid vendors \$217,964 more than the proposed project costs for the 20 proposals reviewed. For example, District officials obtained a project proposal for electrical service expected to cost \$182,031. However, the project's actual cost was \$247,946, exceeding the proposal amount by \$65,914. The Director stated that the amount spent was more than the proposal because of scope changes regarding the work to be completed. Specifically, the District had to add more work due to the underground lines connected to existing lighting that had to be replaced because of its age. While District officials showed us the additional work performed, they did not provide documentation to support that the scope change was approved prior to the additional payment.

Without requiring proposals to be submitted or ensuring those that are submitted contain detailed information, there is less assurance that the District received the services expected. If detailed proposals were submitted for each project as required by the bid specifications, the possibility of cost overruns could be minimized.

District Officials Did Not Ensure That Vendors Complied With the Code of Conduct

To determine whether vendors complied with the code of conduct provisions, we reviewed 20 timesheets submitted by nine vendors and found all timesheets submitted did not match the sign in/out logs maintained by the District. As such, the District lacked documentation to verify that the amounts billed by the vendors,

pursuant to the timesheets, were accurate. For example, we found lack of documentation to support that vendor personnel:

- Signed in or out at the main office of the applicable school building where work was to be performed.
- Provided identification to main office personnel and left the identification in their custody until the end of the workday.
- Obtained a visitor's badge from the school's main office each time they entered the school building.

The Director told us a digital log is kept for all visitors that sign-in and out of District buildings, along with handwritten sign-in sheets that were implemented during the COVID-19 pandemic. However, these documents were incomplete because they did not match the information on vendor timesheets we reviewed.

Because District officials did not ensure vendors adhered to the code of conduct, there is less assurance those performing services at the District had valid credentials and authorization. District officials also could not ensure that the timesheets submitted were accurate.

Payments to Vendors Were Not Properly Supported or Reviewed

District officials did not properly review payments to ensure they were accurate and properly supported in accordance with the bid specifications. We examined 20 payments totaling \$1.3 million and found all were either not properly supported or reviewed prior to payment. These payments were for various projects, maintenance and service repairs, including, but not limited to, excavation and snow removal, tree care and landscaping, asphalt paving and curbing, and electrical work. Some of our findings included:

- Five payments totaling \$542,137 lacked adequate documentation to verify that the claims were reviewed and approved by the claims auditor prior to being paid. The accounts payable clerk told us the District hired a new claims auditor in July 2021, and because the new claims auditor did not have a stamp, some claims may not have been stamped to indicate they were approved.
- Three payments totaling \$414,107 did not include service reports. According to terms set forth in the bid specifications, employees of vendors must complete a service report signed by a District representative to verify that the vendor employees were on site and worked. The Director was unable to explain why the service reports were not completed and signed.
- Eight payments totaling \$94,289 included project materials that were delivered to the vendors' addresses without any verifiable recordkeeping by District officials. The Director told us that some of the materials were small

We examined 20 payments totaling \$1.3 million and found all were either not properly supported or reviewed prior to payment.

devices that could have been lost if delivered to the District's shipping center. Additionally, the Director stated that one part delivery with a total payment of \$55,941 was delivered to the vendor's address because the parts needed to be programmed before installation. However, the Director could not verify the accuracy of receiving slips or detect shipping errors if goods were not delivered to a centralized receiving center or to District offices.

Without adequate documentation or a thorough review, District officials have less assurance that payments made to the vendors were accurate, valid, or for work that was satisfactorily completed. Further, when materials are delivered directly to vendors, District officials cannot ensure that the materials purchased are used for the project as intended.

What Do We Recommend?

The Board should:

1. Ensure bid specifications clearly convey the work to be performed to encourage competition and include reasonable hypothetical estimates.
2. Ensure separate bids are solicited for all public work projects that exceed the bidding thresholds in accordance with GML.
3. Ensure that the claims auditor reviews and approves all claims prior to payment.

The Director should:

4. Ensure project proposals are adequately detailed prior to approving them.
5. Ensure increases to project proposal amounts include a verifiable reason for the increase or decrease in the number of man hours used or the cost of the materials used.
6. Ensure all vendors' employees sign-in and sign-out to ensure timesheets are accurate and payments to the vendors are for services provided.
7. Ensure timesheets include the names of the vendors' employees and detailed hours for each employee.
8. Ensure all materials purchased under contracts are accounted for.

Appendix A: Response From District Officials



November 8, 2022

Dara Disko-McCagg
Chief Examiner, Newburg Regional Office
33 Airport Center Drive, Suite 103
New Windsor, NY 12553

Dear Dara Disko-McCagg,

The Katonah-Lewisboro Union Free School acknowledges receipt of the report titled *Procurement of Goods and Services: Report of Examination (2022MO-122)* for the period July 1, 2019 through November 9, 2021, completed by the Office of the State Comptroller (OSC). On behalf of our Board of Education and administration, we thank the OSC's auditors for their findings and recommendations. Further, we accept those findings and recommendations.

Please accept this letter as our response to the audit. Although we note below some steps already implemented in response to the report, we will provide a comprehensive corrective action plan in compliance with the appropriate timeline. In the meantime, we wish to offer a brief response to each of the key findings and recommendations as follows:

- Finding 1:** District officials did not seek separate competition for 35 public work projects totaling almost \$3.1 million, as required
- Recommendation 1:** Solicit separate bids for all public work projects that exceed the bidding thresholds in accordance with GML
- District Response:** We recognize that although KLSB had a bid process in place that sought competition for all work projects completed in our district, a separate bid process for individual projects when appropriate has the potential to result in cost savings and would comply with GML. To that end, on November 1, we conducted a training with all appropriate members of the business office and the operations and maintenance department. The training was led by an attorney regarded as a regional expert in the field of procurement. The training included a review of the procurement process required pursuant to the GML and Board policy. In addition, the

Katonah-Lewisboro School District
60 North Salem Road
Cross River, NY 10518

Phone: (914) 763-7000
Fax: (914) 763-7035
Website: www.klschools.org

training included a review of the types of procurements the district makes in all areas and the manner in which goods and services are to be procured. The training included a specific focus on procurements for construction and building maintenance projects.

Moving forward, we have established a monthly meeting between the same attorney who conducted the above training and the Assistant Superintendent for Business during which all current and forthcoming construction and maintenance projects will be reviewed to ensure they are bid, proposed, and overseen appropriately.

Finding 2: Project proposals totaling almost \$1.2 million lacked adequate detail or were not submitted to the Director of Facilities (Director) for approval

Recommendation 2: Review project proposals before approval to help ensure they are adequately detailed

District Response: This finding and recommendation were also addressed in the November 1 training described above.

Finding 3: Payments to vendors totaling \$1.3 million were not adequately supported or reviewed prior to payment

Recommendation 3: Ensure payments to vendors are for services provided

District Response: This finding focuses on the fact that certain procedures outlined in bid specifications were not adhered to with consistency and a best practice was suspended temporarily during a transition between auditors.

First, the report notes that certain project materials were not delivered directly to the district. As discussed during the exit interview, the goods in question were paid for following configuration and installation. We recognize that when goods are delivered, the district should and will employ a procedure for verifying receipt of the quantities and types for which the district has contracted. In addition, future bid specifications will include an express process to account for the occurrence of a circumstance such as the one noted in the audit.

Further, this finding addresses the sign in/out procedure utilized by the district. As noted during the exit interview, the work in question was

performed during the pandemic, at which time individuals were not permitted to enter KLSD buildings and the work in question was performed outside the district's buildings. Notwithstanding that, the audit provided an opportunity for the district to review its sign in/out procedures and the district is already in the process of enhancing our existing visitor management software to better track contractor/vendor time in and out of district (including the names of all workers). Training for staff on how to implement these new procedures both during and outside the school day will be conducted. These new procedures will further enhance the District's ability to account for contractor times being recorded and verified before payments are processed.

Finally, the audit addresses the manner in which claims were verified by KLSD's contracted claims auditor. The district notes that every payment processed during the time period of the audit was verified by the claims auditor prior to payment and each verification was recorded in the check warrant report which is certified by the claims auditor. As KLSD transitioned to a new claims auditor, there was a period of time when a new stamp was on order. Knowing that stamping each document is a best practice, this practice resumed as soon as the new stamp arrived and has continued to this day.

The period of this audit largely coincided with the COVID-19 pandemic. Regarding those instances when the pandemic caused a disruption to procedures (such as the ability to sign in and out of a school's main office), we recognize that documentation should have been updated so that actual practice was consistent with written guidelines. Moving forward, during emergency situations, we will amend documentation to reflect emergency procedures.

In closing, we thank the OSC's auditors for this review of KLSD's procurement procedures and findings therein. As noted above, our more comprehensive corrective action plan will be forthcoming in the appropriate timeframe.

Sincerely,



Andrew Selesnick
Superintendent Schools

Marjorie Schiff
Board of Education, President

Appendix B: Audit Methodology and Standards

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed District officials, Board members and employees and reviewed Board minutes to gain an understanding of the controls over the multi-trade contract services bid process and oversight of the awarded contracts.
- We examined the multi-trade contract services bid specifications to determine whether the information contained within was sufficient to promote competition amongst prospective bidders.
- We examined all public work projects completed under the multi-trade contract services that exceeded the competitive bidding threshold (\$35,000) to determine whether the District sought competition as required by GML. For each project reviewed, we reviewed proposals and inquired with appropriate District personnel to determine whether officials competitively bid the project.
- We randomly selected 20 of the 60 project purchase orders that exceeded \$20,000. For each project selected, we examined the proposals to determine whether they adhered to the multi-trade contract services bid specifications and whether the actual cost exceeded the estimated cost. We also interviewed appropriate District officials to determine whether a representative was appointed to oversee each project.
- We randomly selected 20 of the 62 payments that exceeded \$20,000. For each payment selected, we examined the supporting documentation kept by the District to determine whether each payment was accurate, properly supported and adhered to the multi-trade contract services bid specifications.
- We reviewed relevant documents, including photo albums, for the 20 selected projects to determine whether the Director ensured the quality of work performed by the vendors was sufficient.
- We randomly selected five of the 19 awarded contracts for the multi-trade contract services. We traced the contracts to the corresponding vendor files to determine whether the contracts were awarded to the lowest bidder. We also obtained and reviewed the vendor files for the selected contracts to determine whether adequate insurance was provided by vendors performing services.
- We obtained and reviewed conflict of interest forms completed by seven Board members and 12 key District officials to determine whether there were any conflicts within the scope of our audit objective.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those 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 provides a reasonable basis for our findings and conclusions based on our audit objective.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The CAP should be posted on the District's website for public review.

Appendix C: Resources and Services

Regional Office Directory

www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

www.osc.state.ny.us/local-government/publications

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.state.ny.us/local-government/fiscal-monitoring

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

www.osc.state.ny.us/local-government/publications

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.state.ny.us/local-government/resources/planning-resources

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

www.osc.state.ny.us/files/local-government/publications/pdf/cyber-security-guide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.state.ny.us/local-government/required-reporting

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

www.osc.state.ny.us/local-government/publications

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

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Contact

Office of the New York State Comptroller
Division of Local Government and School Accountability
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: localgov@osc.ny.gov

www.osc.state.ny.us/local-government

Local Government and School Accountability Help Line: (866) 321-8503

NEWBURGH REGIONAL OFFICE – Dara Disko-McCagg, Chief Examiner

33 Airport Center Drive, Suite 103 • New Windsor, New York 12553-4725

Tel (845) 567-0858 • Fax (845) 567-0080 • Email: Muni-Newburgh@osc.ny.gov

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