

Yorktown Central School District

Procurement and Claims Processing

DECEMBER 2017



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

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Report Highlights

Yorktown Central School District

Audit Objective

Determine whether the District procured goods and services in accordance with law and District policy.

Determine whether payments for goods and services were appropriate and adequately documented.

Key Findings

- District officials did not consistently use competitive methods when purchasing goods and services.
- Credit purchases are not properly authorized, controlled and monitored.
- Claims totaling \$728,341 were paid without sufficient documentation.
- The District overpaid \$5,844 for fuel.

Key Recommendations

- Revise the procurement policy and use competitive methods when procuring goods and services.
- Revise District policy and procedures regarding credit purchases.

Background

The Yorktown Central School District (District) is located in the Towns of Yorktown, New Castle and Cortlandt, in Westchester County. The District is governed by a Board of Trustees (Board) composed of 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 (Superintendent) 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 Board appointed a purchasing agent and a claims auditor. The claims auditor reports directly to the Board.

Quick Facts

Employees	685
Enrolled Students	3,400
2016 –17 Budgeted Appropriations	\$98 Million

Audit Period

July 1, 2015 - March 31, 2017

Procurement of Goods and Services

How Should School Districts Procure Goods and Services?

General Municipal Law (GML) requires the District to advertise for bids on contracts for public works involving expenditures of more than \$35,000 and on purchase contracts involving expenditures of more than \$20,000. GML further requires that District officials adopt internal policies and procedures for the procurement of goods and services when competitive bidding is not required.

GML requires school districts to provide in their policies and procedures that, with certain exceptions, they secure alternative proposals or quotations for such goods and services. The District may set forth in its policy circumstances when, or types of procurements for which, it has determined alternative proposals or quotations will not be in its best interests.

In addition, District officials should provide appropriate oversight and monitoring for credit purchases to ensure they are authorized and have adequate supporting documentation. Specifically, the Board should adopt a sound credit policy and ensure staff complies with the policy by monitoring credit purchases through the District's purchasing and claims processing procedures.

The District Procurement Policy Was Inadequate

Although the Board developed a procurement policy, it does not provide adequate guidance for seeking competition when procuring goods and services. Specifically, the policy does not include guidance for determining the minimum number of written or verbal quotes required and the documentation requirements for the procurement process. In addition, the policy does not provide detailed guidelines on the use of credit when making purchases.

The Board was not aware that the policy did not specify documentation requirements and the number of quotes required. As a result, District employees did not consistently use competitive methods to procure goods and services and did not monitor credit purchases.

The District Did Not Always Seek Competition for Goods and Services

We reviewed 100 vendor payments totaling \$13,480,286 to determine if the District used bids, request for proposals (RFPs) and quotes when making purchases.

Bids - We reviewed 30 vendors paid a total of \$11,832,089 for goods that were over the bidding threshold. The District paid eight vendors over \$641,000 without the benefit of appropriate bidding. Specifically, District officials could not supply bidding documentation for five vendors paid \$447,968. For example, the District paid \$117,364 and \$50,094 to a security and a sports equipment company, respectively, without soliciting bids. Three vendors paid \$193,219 were awarded

contracts based on old bids from previous years; two bids were dated back to 2004.

RFPs - We reviewed 20 professional service vendors paid a total of \$1,186,926. District officials did not have RFP documentation for seven vendors paid a total of \$310,889. These vendors included a physical therapist and plumber paid \$79,692 and \$64,473, respectively. In addition, two vendors received payments totaling \$50,277 that exceeded contracted amounts by \$3,354. For example, a sports equipment company was paid \$21,777, \$2,354 in excess of its \$19,423 contract.

Quotes - We reviewed purchases that required quotes from 50 vendors paid a total of \$461,271. District officials did not have verbal or written quote documentation for 36 vendors paid \$290,712. For example, a vendor was paid \$34,328 for home tutoring and a second vendor was paid \$17,111 for temporary occupational therapy services without written quotes. Four vendors paid a total of \$55,644 included \$24,328 for additional goods and services in excess of the original quote. For example, a printing company was paid \$15,600, \$7,050 in excess of its quote for \$8,550.

District employees responsible for requisitioning goods and services were not aware of the purchasing policy and requirements for seeking competition. Although the services procured were for legitimate and appropriate District purposes. District officials and the Board do not have assurance that goods and services are being procured in the most economical way, in the best interests of residents and without favoritism.

The District Did Not Have Adequate Controls Over Credit Purchases

District officials did not implement adequate controls over credit purchases. The Board did not authorize the use of credit cards, debit cards or any other credit instrument other than an authorized purchase order for District purchases. Further, the District's policy did not provide guidance regarding when it was appropriate to issue purchase orders for vendors or the type of documentation to maintain when making purchases.

Employees made credit purchases from two commercial vendors totaling \$76,776 through purchase orders with a fuel vendor and a construction supply vendor. We reviewed 10 payments totaling \$15,856 and found that six payments at a cost of \$10,589 did not have receiving documentation. Furthermore, vouchers did not always contain sufficient documentation such as who made the purchase and what project it belonged to.

District policy did not provide sufficient guidance regarding credit purchases. Although all purchases reviewed appeared to be for appropriate District purposes, when credit purchases are not properly controlled and monitored, the risk of unauthorized purchases increases significantly.

What Do We Recommend?

The Board should:

1. Revise its procurement policy to:
 - a) Include the appropriate number of written and verbal quotes needed.
 - b) Clarify the documentation requirements to be used during the solicitation process, including documentation for the decisions made.
2. Ensure District officials obtain bids and RFPs per GML and policy, and recoup overpayments from vendors.
3. Determine whether credit purchases should be used and, if so, revise the District's policy to include credit purchases. The policy should include necessary and appropriate documentation needed for claims auditor approval.

The purchasing agent should:

4. Ensure the required quotes for goods and services are obtained.

Claims Processing

What is an Effective Claims Process?

The Board is responsible for overseeing the District's financial activities and safeguarding its resources. To fulfill this duty, the Board should establish internal controls, which include policies and procedures, to help ensure that claims are authorized, adequately supported and paid per agreed rate. If appointed, the claims auditor is responsible for performing an independent, thorough and deliberate review of each claim to determine whether it contains enough supporting documentation including receipt of goods or services described in each claim. A confirming purchase order is a purchase order issued after the goods or services have already been ordered or received. District officials must strictly control and limit the use of confirming purchase orders to emergency purchases because such purchases circumvent the approval and price verification features of the normal purchasing process.

Claims Had Insufficient Supporting Documentation

All claims and supporting documentation are submitted to the claims auditor for review on a semimonthly basis. The claims auditor is required to review each claim to determine whether it agrees with the purchase order or contract, is not a confirming purchase and is adequately documented and supported.¹ In addition, the District's purchasing procedures require a person other than the requisitioner to sign the receiving copy of the purchase order to indicate proper receipt.

The claims auditor did not comply with the District's policy. Receiving documentation was not always attached to vouchers and, contrary to the policy, the requisitioner who ordered the goods or services also signed for receipt on the purchase order.

We reviewed 110 vouchers totaling \$3,890,692 to determine whether purchases were adequately supported. We found 34 vouchers totaling \$728,341 did not have receiving documentation and 94 vouchers totaling \$3,630,631 did not have the signature of someone other than the requisitioner. Some vouchers contained more than one discrepancy.

We also reviewed 135 vouchers² totaling \$3,999,081 to determine whether purchase orders were issued prior to the invoice date. We found 36 vouchers totaling \$1,628,703 were confirming purchase orders. These purchases included 11 of 50 claims initially reviewed that required a bid or RFP totaling \$1,527,403.

1. Adequately documented and supported claims include an original itemized invoice, purchasing requisition, purchase order, documentation of receipt of goods or services, mathematically accurate invoices and payment totals, and no sales tax charges.

2. The 135 vouchers include the 110 claims reviewed for receiving documentation.

The claims auditor checklist stated that the claims auditor must verify receipt of goods and services are attached to claims. However, the claims auditor stated that the signature on the purchase order indicated goods have been properly received or services have been rendered. Therefore, employees were not required to attach any additional receiving documentation. As a result, the claims auditor could not be assured the District received the goods or services on the claim.

The use of confirming purchase orders decreased after the District changed claims auditors in February 2016. However, this did not eliminate confirming purchase orders. For example, the new claims auditor noted 97 exceptions in his July 2016 report to the Board but did not itemize them or document what they were. He told us that most were attributed to confirming purchase orders. The claims auditor's February 2017 claims audit report was itemized and indicated 13 confirming purchase orders were used. Although all claims reviewed appeared to be reasonable and legitimate, the use of confirming purchase orders circumvents internal controls and weakens the procurement and budget control process.

The District Overpaid for Fuel

Board policy states that the claims auditor is responsible for ensuring the submitted voucher is in agreement with the purchase order or contract. During our test of fuel purchases, we noted that the rate charged by the propane vendor did not match the agreed upon rate on the purchase order. We reviewed all 46 payments to that vendor during the audit period for further testing.

We reviewed 276 deliveries totaling \$47,118 for 35,987 gallons of propane and determined the District overpaid the vendor \$5,844 based on the purchase order rates.

The claims auditor was not aware that the vendor used incorrect rates because he did not check the rates when reviewing claims.

What Do We Recommend?

The Board should:

5. Seek reimbursement from the fuel vendor for the fuel overcharges.

The claims auditor should:

6. Require District employees to submit receiving documentation and attach it to the claims.

-
7. Verify that a person other than the requisitioner signs the receiving copy of the purchase order.

8. Ensure rates paid are in agreement with the purchase order or contract.

The purchasing agent should:

9. Ensure the District's policy is being followed by only accepting purchase orders created prior to an invoice.

Appendix A: Response From District Officials



Yorktown Central School District

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ALICIA SIGVARTSEN

SUPERINTENDENT OF SCHOOLS
DR. RONALD HATTAR

DEPUTY TREASURER
JOANNE ODOARDI

November 1, 2017

Ms. Tenneh Blamah, Chief Examiner
Office of the State Comptroller Division of Local Government and School Accountability
33 Airport Center Drive, Suite 103
New Windsor, NY 12553-4725

Dear Ms. Blamah,

This letter serves as the official response of the Yorktown Central School District to the audit conducted by the New York State Comptroller's Newburgh Regional Office for the 2015-16 and 2016-17 fiscal years.

First, we want to thank the members of the audit team for their diligence, time, and thorough attention to our district's procurement and claims processing procedures. The Comptroller's audit team spent nearly three months in the Yorktown Central School District very carefully analyzing the District's management of taxpayer funds.

In reviewing the audit report, the District notes many positive outcomes. We are pleased to know that our fiscal management of the nearly \$190 million of expenditures over the period audited only resulted in approximately six-tenths of one percent (0.6%) of our expenditures being reflected in this report. The report did not identify any areas for improvement for the remaining 99.4% of our expenditures. In addition, as we learned from our exit interview, publishing positive findings is outside of the scope of this report. Thus, the report's silence on the question of effective management of financial conditions leads us to conclude that the Board of Education and district administrators are appropriately managing the financial conditions of the District. Regardless, we are pleased that the items noted in the report never question how the funds were used. Rather, the report impresses upon us the importance of maintaining appropriate documentation of all price quotes we receive so we may better demonstrate that we are fiscally prudent, securing the lowest responsible pricing. While our system of obtaining price quotes has always been an effective tool in responsibly managing taxpayer monies, we respect the broad perspective that the Comptroller's

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Note 1
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Office has in their work with hundreds of school districts across New York State. We certainly appreciate the feedback we received in this area.

We also conclude that the District's purchasing policies should be reviewed to ensure our policies and practices are in alignment. In fact, our Board has a standing policy committee that meets regularly, and has already begun the work of reviewing and amending our purchasing and procurement policies, as appropriate.

While we do appreciate the candor and feedback of the report, we were taken aback by what we perceive to be inflammatory language used in crafting this audit report, especially given that our District's performance on this audit, and our overall fiscal transparency, is outstanding. We also disagree with some of the contents of the report. As an example, it was suggested that we did not secure multiple price quotes for certain purchases. In some of those instances, the District was purchasing items that were proprietary to a single vendor or were necessary to complete an emergency repair to our physical plant. With regard to the former, the District did not secure multiple price quotes for products or services that were only available from a single source. While we certainly employed a process to review comparable products, once a selection was made, the item(s) were only available through a single vendor. As an example, Rally Education, a book vendor that publishes workbooks, is the sole source for Rally Education workbooks. Our curriculum committee certainly reviewed other comparable resources, sold by various vendors, and ultimately chose the Rally Education product on merit. Outside of the publisher, there were no vendors from whom we could secure price quotes.

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Note 2
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In several other instances, the services we secured were professional in nature, and required special skill and training. Board of Education Policy 6700 does not require "professional services that require special skills or training" to be competitively bid, nor does it require the District to secure alternative proposals or quotations.

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Note 3
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We also believe the services we purchased from one of our vendors, Accumark, was erroneously categorized as the purchase of goods. We contend that the striping of our parking lots as well as the work to the catch basins and facilities are considered public works projects. As per General Municipal Law, the threshold for public works projects is \$35,000, and the amount extended for the services rendered by Accumark is far below this threshold. Consequently, we believe this vendor should be stricken from the report.

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Note 4
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With regard to the latter, at times our physical plant encounters emergency situations that require an immediate fix for the well-being and safety of students. Specifically, a damaged pipe or other hazard that poses a potentially unsafe condition for students is something that is not competitively bid.

Rather, our attention is on remediating the issue as quickly and efficiently as possible to ensure an appropriate and safe environment for teaching and learning. The emergency exception to competitive bid law has long been recognized by the Comptroller and is consistent with the Board's fiduciary duty to maintain and preserve property, as well as the safety of the educational environment.

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Note 2
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Another item noted in the report was the lack of supporting procurement documentation from our food service vendor, Aramark, Inc. The District has a Board of Education approved contract with our food service provider. This contract governs our work with the food service company, and federal law dictates certain guidelines with which we must comply to ensure we are receiving appropriate reimbursements under the National Free and Reduced Price Lunch program. The adequacy of the supporting documentation we submit to the federal government and New York State Education Department (NYSED) are adequate and have never been questioned by them. We

See
Note 5
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question why the supporting documentation is sufficient for those governmental entities but not sufficient for the purpose of this audit.

The audit report also speaks to a lack of supporting procurement documentation in the amount of \$355,933 from a vendor that we used for technology purchases and services through the Smart Schools Bond Act (SSBA). In 2014, the Governor initiated the SSBA to provide funding to school districts, in part, to enhance their technology infrastructure. The monies in question in this instance are from the SSBA, and in order to gain New York State Education Department (NYSED) approval of one's SSBA plan, school districts are required to submit a comprehensive technology plan and budget that specifically articulate the scope and specifications of the project. What's more, the grant is expense driven. Essentially, this means that the District needs to spend the monies and provide NYSED with supporting documentation of the purchases in order to qualify for reimbursement. The monies would not be released from NYSED if the District did not demonstrate adequate proof of appropriate purchases. Needless to say, NYSED previously approved our SSBA plan, and they have also reimbursed the District for our associated expenditures, demonstrating that the District provided appropriate purchasing documents.

See
Note 5
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Finally, the report speaks of credit purchases to two vendors, a fuel vendor and a construction supply vendor. As we clearly noted to the Comptroller's audit team, the District does not maintain a credit card or lines of credit for purchases. The District has open purchase orders with the two vendors noted in the report, a practice that is permitted by NYSED and is subject to the protections of the claims audit process embedded in Section 1724 of the Education Law. Accordingly, District funds are never at risk, as would be the case if a general purpose credit card was used that is not subject to the pre-audit conducted pursuant to this provision of law. The fuel vendor noted in the report is a local gasoline station that the District uses to purchase gasoline for district vehicles. The construction supply vendor is Home Depot, and the District uses an open purchase order to make purchases for emergency repairs. The District employs a scrutinizing process to all invoices from these two vendors to ensure all purchases have been authorized and received.

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Note 6
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Note 7
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Note 8
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Once again, we thank you for the feedback. Our district looks forward to incorporating the appropriate feedback provided to us by the Comptroller's Office through this audit. While the report's silence on the question of effective management of financial conditions leads us to conclude that the Board of Education and district administrators are appropriately managing the financial conditions of the District, we will certainly construct a corrective action plan that reflects the District's commitment to continuous improvement. Please note that the District's corrective action plan has been appended to this response, and was approved by the Yorktown Central School District Board of Education on October 30, 2017.

See
Note 1
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Sincerely,

Jackie Carbone
Board of Education President, Yorktown Central School District

Yorktown Central School District
Corrective Action Plan For
Comptroller's Audit
Fiscal Years 2015-16 and 2016-17

The Board should:

1. Revise its procurement policy to:
 - a) Include the appropriate number of written and verbal quotes needed.
 - b) Clarify the documentation requirements to be used during the solicitation process, including documentation for the decisions made.

The Board's Policy Committee met on October 10, 2017 and October 24, 2017, and policies pertaining to purchases and procurement were included as part of each meeting's agenda. The committee will continue to review said Board policies in subsequent meetings to incorporate appropriate feedback from the Comptroller's Office. Upon adoption of revised policies, appropriate employees will be notified.

2. Ensure District officials obtain bids and RFPs per GML and policy, and recoup overpayments from vendors.

The District remains committed to adhering to both Board of Education policy and General Municipal Law in all procurement protocols. The District has noted the factual errors in the first draft of the audit report that erroneously listed items as over payments of original quotes. In each instance the District provided Board of Education authorized documentation that refuted the findings. We are grateful the Comptroller's auditors concurred and withdrew the comments. The District stands by its assertion that both Board of Education policy and General Municipal Law support the conclusion that architectural services totalling \$218,640 are not subject to a formal bidding process. The final audit report lists this item under the section that claims the District failed to acquire bids for the services. We maintain the citation should be removed from this section.

In the single case of a minimal overpayment to one of our vendors, we have already requested reimbursement. We are awaiting the response of the vendor.

3. Determine whether credit purchases should be used and, if so, revise the District's policy to include credit purchases. The policy should include necessary and appropriate documentation needed for claims auditor approval.

As the District clearly noted to the Comptroller's auditors, the District does not maintain a credit card or lines of credit for purchases. We have open purchase orders with the two vendors noted in the report, a practice that is permitted by NYSED and is subject to the protections of the claims audit process embedded in Section 1724 of the Education Law. The fuel vendor noted in the report is a local gasoline station that the District uses to purchase gasoline for district vehicles. The construction supply vendor is Home Depot, and the District uses an open purchase order to make purchases for emergency repairs. We do employ a scrutinizing

process to all invoices from these two vendors to ensure all purchases have been authorized and received. The District recognizes the need for greater control over the access to the fuel vendor. Those controls are currently under review; however, our controls will include a requirement that district employees maintain a mileage log for all district vehicles to ensure only appropriate gasoline purchases are made.

The purchasing agent should:

4. Ensure the required quotes for goods and services are obtained.

The Purchasing Agent has undertaken an initiative to bolster communication regarding the requirements for obtaining and recording quotes for goods and services. During this process the Purchasing Agent was pleased to report that the District has been exceeding, in most cases, the minimum number of quotes necessary for purchases. However, the Purchasing Agent acknowledges these quotes are not always recorded and kept on file. That aspect of the recommendation has been remedied, and written quotes are now required in accordance with district policy and law.

The Board should:

5. Seek reimbursement from the fuel vendor for the fuel overcharges.

The District has sought reimbursement/credit for the single vendor cited in the report. The District is awaiting the vendor's response.

The claims auditor should:

6. Require District employees to submit receiving documentation and attach it to the claims.

This item has been addressed as part of the Purchasing Agent's educational initiative. Receiving documentation is now being attached to claims.

7. Verify that a person other than the requisitioner signs the receiving copy of the purchase order.

The Board of Education will review this citation in the context of current policy. Until that review is completed, the Claims Auditor will be directed as noted.

8. Ensure rates paid are in agreement with the purchase order or contract.

The Claims Auditor will be directed as noted in the recommendation above.

The purchasing agent should:

9. Ensure the District's policy is being followed by only accepting purchase orders created prior to an invoice.

The Purchasing Agent has established a protocol that requires Purchase Orders in advance of goods or services being ordered in every instance. However, the District is keenly aware that circumstances arise requiring an immediate remedy to ensure the safety of students and staff. To the extent that is the case, the Purchasing Agent will continue to provide verbal or written permission to remedy any health and safety related occurrences that cannot wait for formal purchasing procedures to be enacted. The Purchasing Agent will undertake these isolated actions in concert with the Superintendent of Schools.

Appendix B: OSC Comments to the District's Response

Note 1

The audit focused on purchasing and claims processing. We did not test the District's effectiveness of financial condition management.

Note 2

District officials did not provide documentation to establish that the vendors identified were either sole source or for emergency purposes.

Note 3

Although Board of Education Policy 6700 does not require a request for proposal (RFP) for professional services, Board of Education Policy 6741, Contracting for Professional Services, states "the designated District staff will prepare a comprehensive written RFP, which will contain critical details of the services sought."

Note 4

The vendor was paid over \$35,000 during the second fiscal year of the audit period and, therefore, this was required to be bid.

Note 5

The District did not provide documentation to verify receipt of goods or services provided by the vendor, which increased the risk that the District could have paid for goods and services it did not receive.

Note 6

The gas station maintains a District credit card for fuel purchases. In addition, the construction supply vendor has purchase cards issued to individual employees, allowing them to make purchases without prior approval.

Note 7

When credit purchases are not properly controlled and monitored, there is risk of unauthorized use.

Note 8

The vouchers that we reviewed from the construction supply vendor were generally not for emergency purchases.

Appendix C: 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, we performed the following audit procedures:

- We reviewed the District's policies and procedures and interviewed District officials and the claims auditor regarding procurement activities and the claims auditing process.
- We reviewed vendor history to identify and select vendors where purchases exceeded the bidding threshold individually or in aggregate. We judgmentally selected 30 vendors receiving aggregate payments above the bidding threshold (not professional services). We reviewed bid documents to determine whether purchases were properly bid, advertised and awarded to the lowest responsible bidder. We compared invoice to bid contracts to determine whether amounts charged matched bid prices.
- We selected 20 vendors who appeared to be professional service providers. We reviewed RFP documentation to determine whether competition was sought. We reviewed and compared payments to professional service providers and the related contracts to determine whether payments agreed with contract terms.
- We judgmentally selected 50 vendors requiring quotes. We reviewed voucher packages to determine whether quotes were obtained and attached. We determined whether the lowest quote was selected and the amount charged matched the quoted price.
- We judgmentally selected:
 - 50 Bid/RFP claims totaling \$13,019,015 by choosing the highest paid vendors and selected the highest check amount for each vendor.
 - 50 claims above the written quote threshold totaling \$246,070 by choosing the highest paid vendors over the written quote threshold and selected the highest check amount for each vendor.
 - 20 employee reimbursements totaling \$37,585 by choosing the employees that received the highest reimbursements and selected the highest check amount for each employee.
 - 10 credit purchases totaling \$15,856 by selecting the highest check amounts for all three credit vendors.
 - Five fuel purchases totaling \$70,804 by choosing the highest check amount paid to five fuel vendors.

We reviewed these purchases to determine whether payments were supported by itemized receipts/invoices, were for appropriate District purposes, were paid at correct rates, and the District did not pay sales tax. We also tested for confirming purchase orders.

- We reviewed all 46 payments totaling \$47,118 for 276 propane deliveries during the audit period and calculated the correct amounts that should have been paid monthly using contract rates and gallons delivered. We then compared total monthly amounts paid to the contracted rates to determine whether the vendor was overpaid.

We conducted this performance audit in accordance with GAGAS (generally accepted government auditing standards). 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.

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 2116-1(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 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. We encourage the Board to make the CAP available for public review in the Clerk’s office.

Appendix D: Resources and Services

Regional Office Directory

www.osc.state.ny.us/localgov/regional_directory.pdf

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

www.osc.state.ny.us/localgov/costsavings/index.htm

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

www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm

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

www.osc.state.ny.us/localgov/pubs/listacctg.htm#lgmg

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

www.osc.state.ny.us/localgov/planbudget/index.htm

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

www.osc.state.ny.us/localgov/lgli/pdf/cybersecurityguide.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/localgov/finreporting/index.htm

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

www.osc.state.ny.us/localgov/researchpubs/index.htm

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

www.osc.state.ny.us/localgov/academy/index.htm

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