

New York State Comptroller
THOMAS P. DiNAPOLI

Village of Lansing

Procurement

October 2026 | 2026M-39

Prepared by the Division of Local Government and School Accountability



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Audit Results

Village of Lansing

Audit Objective

Did the Village of Lansing (Village) Board (Board) and officials use a competitive process to procure goods and services?

Audit Period

June 1, 2024 – July 31, 2025

Understanding the Audit Area

A village board and village officials should seek competition to ensure goods and services are acquired in a prudent and economical manner in the taxpayers' best interest, while also avoiding conflicts of interest to maintain public trust. Seeking competition also guards against favoritism, extravagance, fraud and corruption, while allowing interested vendors a fair and equal opportunity to compete.

The Department of Public Works Superintendent (Superintendent) and Clerk-Treasurer, under the direction of the Board, are responsible for Village purchases. The Village expended \$7.8 million for goods and services during the audit period.

Audit Summary

The Board and Village officials did not always use a competitive process to procure goods and services according to the statutory requirements in New York State General Municipal Law (GML), the Village's procurement policy (Policy) or best practices. As a result, Village officials did not have assurance that purchases were made in a manner that guards against favoritism, improvidence, extravagance, fraud and corruption, while fostering honest competition for the Village to obtain the best goods and services at the lowest possible price.

More specifically, the Board and Village officials could not provide supporting documentation that they used any sort of competitive process to obtain goods and services totaling \$468,700, which represented 52 percent of the purchases we reviewed. The Board and Superintendent did not:

- Seek intermittent competition when procuring professional services and insurance coverage from five vendors totaling \$309,500. These professional services included engineering, legal and accounting services.
- Maintain supporting documentation for using exceptions to competitive bidding, including one purchase contract totaling \$68,500, or obtain required competitive bids for one contract for public work totaling \$37,500.
- Seek competition in accordance with the Policy for eight purchases totaling \$53,200.

The report includes six recommendations that, if implemented, will improve Village officials' ability to procure goods and services in accordance with statutory requirements, the Policy and procurement best practices. Such improvements will also enhance oversight and accountability and help ensure that goods and services are obtained through fair and competitive processes. Village officials generally agreed with our recommendations, and their response is included in Appendix B.

This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the Office of the New York State Comptroller's (OSC's) authority as set forth in Article 3 of GML. The audit's methodology and standards are included in Appendix C.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to OSC within 90 days, pursuant to Section 35 of GML. For more information on preparing and filing the CAP, please refer to the OSC brochure, *Responding to an OSC Audit Report*, which was provided with the draft audit report. The Board is encouraged to make the CAP available for public review in the Clerk-Treasurer's office.

Procurement: Finding and Recommendations

One of the best methods to help ensure that goods and services are acquired in a cost-effective manner is to seek competition as required by relevant law or policy. Whether using a competitive bidding process in accordance with GML, or obtaining written and verbal quotes, a well-planned solicitation effort is important to reach as many qualified vendors as possible. There are several exceptions to competitive bidding requirements, including, but not limited to, professional services, insurance coverage and piggybacking using other governmental contracts.

In addition to following the competitive bidding requirements in GML Section 103, village boards are required to develop and adopt procurement policies and procedures, according to GML Section 104-b, for procuring goods and services not required by law to be competitively bid. The Policy required supporting documentation for each procurement method and included requirements that Village officials must obtain written or verbal quotes for estimated purchase thresholds as follows:

- For purchase contracts and contracts for public work between \$1,000 and \$4,999, two verbal quotes are required;
- For purchase contracts between \$5,000 and \$20,000, three written or faxed quotes or written responses to the Village's request for proposals (RFP) are required; and
- For contracts for public work between \$5,000 and \$35,000, three written or faxed quotes or written responses to the Village's RFP are required.

As a best practice, village boards should seek intermittent competition, such as issuing an RFP, before awarding professional services and insurance coverage contracts. More details on the criteria used in this report, as well as resources OSC makes available to local officials that can help them improve operations, are included in Appendix A.

Finding 1 – The Board and Village officials did not always seek competition when procuring goods and services.

We reviewed purchases of goods and services totaling \$899,500 and determined that the Board and Village officials did not always solicit competition for purchases totaling \$468,700 in accordance with statutory requirements set forth in GML, the Policy or best practices.

Competitive Bidding – We reviewed 24 purchases totaling \$471,100 to determine whether Village officials solicited competition in accordance with GML Section 103, and determined the following:

- The Board and Village officials did not maintain appropriate documentation to demonstrate that the Village met the prerequisites for use of the piggybacking exception set forth in GML Section 103(16) for the purchase of a three-phase mobile generator totaling \$68,500. In October 2024, the Village entered into a contract to purchase the generator through another state's contract using a Group Purchasing Organization (GPO). However, the Board did not document that each of the three prerequisites necessary for the exception to apply were met before awarding the contract for the generator purchase. The Superintendent told us that Village officials used the piggybacking exception and that the generator was reviewed and recommended by the Village's engineer. Although the Clerk-Treasurer told us, and Board meeting minutes indicated, that the Village's legal counsel attended when the generator purchase was approved, Village officials did not provide sufficient documentation that the generator purchase was reviewed by legal counsel before approval. Furthermore, the Board did not document or maintain supporting documentation that it reviewed the contract for the generator to ensure that it met the prerequisites for using the piggybacking exception set forth in GML.

Furthermore, the Village could not demonstrate that the use of the piggybacking exception to procure the generator was cost-effective for the Village. Although not required by GML Section 103(16), this analysis helps ensure that the Village is furthering the purpose of the competitive bidding statute.

- The Board and Village officials did not maintain documentation to demonstrate that the Village complied with GML when entering into a contract for public work for road striping services totaling \$37,500. The Superintendent told us that the road striping vendor was selected based on two verbal quotes in conjunction with the vendor's availability. However, since the contract for road striping services exceeded the statutory threshold, the purchase was subject to competitive bidding.

Professional Services and Insurance Coverage – We reviewed five professional service and insurance coverage vendors paid \$309,500 during the audit period and verified the Board and Village officials did not seek competition, such as issuing RFPs or obtaining written or verbal quotes, before procuring any of these services. This included three professional services totaling \$196,900 for engineering, legal and accounting services, in addition to insurance coverage totaling \$112,600 from two vendors.

The Clerk-Treasurer told us that most of these vendors had longstanding relationships with the Village dating back to before her tenure of more than 20 years. Although Village officials may be satisfied with the Village's current professional service providers and insurance coverage, village boards should seek intermittent competition, such as issuing an RFP, before awarding professional service contracts. Using an RFP process or obtaining quotes are effective methods to help ensure that villages receive professional services and insurance coverage at the best price.

Purchases Under Competitive Bidding Thresholds – We reviewed 19 purchases totaling \$118,900 that were not subject to competitive bidding under GML, and instead were subject to the Policy, to determine whether Village officials properly sought competition according to the Policy. We identified eight purchases totaling \$53,200, where Village officials did not obtain the required number of written quotes in accordance with the Policy. These purchases included, but were not limited to:

- \$16,310 for streetlight materials,
- \$10,303 for diesel fuel,
- \$7,213 for unleaded fuel, and
- \$7,181 for landscaping and maintenance services.

The Superintendent told us that Village employees installed the streetlights, which resulted in significant savings rather than seeking competition for materials and labor and that Village officials were satisfied with the streetlight materials. The Superintendent also told us that landscaping were procured using vendors with longstanding relationships with the Village.

We compared the prices the Village paid to two vendors to the purchase price available under New York State Office of General Services (OGS) contracts.¹ We determined that, had Village officials used the OGS contract pricing option, the Village could have saved \$4,900 (28 percent) in fuel costs. The Clerk-Treasurer told us that one vendor used by the Village was close to the Village's highway garage, and that the Village's department of public works personnel used the second vendor because the fuel pump dispensed more efficiently. Although location may be a factor in fuel procurements, when Village officials do not ensure that the Policy requirements are followed before purchases are made, significant cost savings may be missed, and those increased costs are passed on to taxpayers.

Without ensuring that competition is sought in accordance with GML or the Policy, the Board and Village officials have less assurance that goods and services are acquired at the best price and that purchases are made in the most prudent and economical manner in the best interests of taxpayers.

¹ To obtain the contract pricing offered through OGS, officials would need to submit the Village's necessary fuel requirements for the upcoming contract period, prior to awarding the contracts, or reach an agreement with the OGS contract vendor.

Recommendations

The Board should:

1. Consider updating the Policy to require periodically seeking some form of competition for professional services and insurance coverage, such as using an RFP process or obtaining written or verbal quotes every three to five years.
2. As a best practice, award contracts for professional services and insurance coverage after periodically seeking some form of competition at reasonable intervals, such as every three to five years.
3. Ensure that Village officials responsible for purchasing comply with competitive bidding statutes and the Village Policy when procuring goods and services, including maintaining documentation to support using any exceptions to competitive bidding.
4. Ensure Village officials, in consultation with legal counsel, evaluate whether a GPO procurement process is consistent with NYS competitive bidding requirements prior to making a purchase. The Board should also maintain appropriate documentation to demonstrate that each of the prerequisites are satisfied to support the decision to use the exception.
5. Perform a cost-benefit analysis before using the exception to bidding set forth in GML Section 103(16).

The Superintendent should:

6. Adhere to the Policy and retain appropriate supporting documentation of the actions taken when procuring goods and services.

Appendix A: Profile, Criteria and Resources

Profile

The Village is located in Tompkins County and provides services to 3,600 Village residents. The Village is governed by the elected five-member Board, which includes the Mayor and four Trustees. The Board is responsible for the general management and control of financial operations, including adopting the Village Policy.

The Board-appointed Superintendent is responsible for overseeing the department of public works operations, which includes maintaining and improving roads, removing snow, maintaining select water and sewer infrastructure and overseeing the department's purchases. The Board-appointed Clerk-Treasurer serves as the Village's chief fiscal officer and is responsible for purchases specific to the Clerk-Treasurer and code enforcement offices, under the direction of the Board.

The Village's fiscal year runs from June 1 through May 31.

Criteria

Ultimately, goods and services must be procured in a prudent and economic manner that is in the taxpayers' best interests and is not influenced by favoritism, extravagance, fraud or corruption. In accordance with GML Section 103, villages are generally required to solicit competitive bids for purchase contracts exceeding \$20,000 and contracts for public work exceeding \$35,000.² However, GML sets forth certain exceptions to the competitive bidding requirements. One exception, often referred to as "piggybacking", allows villages to procure certain goods through the use of other governmental contracts. For this exception to apply, certain prerequisites must be met, including:

- The contract must have been awarded by the United States or any agency thereof, any State or any other political subdivision or district therein;
- The contract must have been made available for use by the other government entity; and
- The contract must have been awarded to the lowest responsible bidder or based on best value as defined in New York State Finance Law Section 163.³

Use of the piggybacking exception allows villages to benefit from the competitive process already undertaken by another government entity. In some instances, GPOs advertise the use of such government contracts to other government entities. However, when procuring goods or services using a GPO, village officials are still responsible for reviewing the proposed procurement to determine, on advice of the village's legal counsel as appropriate, whether the procurement satisfies the prerequisites for use of the piggybacking exception. Therefore, village officials should maintain appropriate supporting documentation to demonstrate that they met the prerequisites to support the use of the exception. Such documentation may include items such as copies of the contract, as well as an analysis of the contract to help demonstrate that the proposed contract meets the prerequisites set forth in the piggybacking exception.

Before awarding a good or service using a GPO contract, village officials should evaluate whether the selected good or service is the most prudent and economical choice, and in the taxpayers' and residents' best interest. Furthermore, although GML Section 103(16) does not require villages to consider whether the contract awarded using a GPO will result in cost savings, we recommend that local officials perform some form of cost-

² To determine whether competitive bidding is necessary, village officials must consider whether the total amount to be spent on the same or similar goods or services, within a 12-month period, will exceed the statutory dollar thresholds in GML.

³ OSC has published a bulletin to assist officials with addressing the prerequisites for using the piggybacking exception in GML Section 103(16) (<https://www.osc.state.ny.us/localgov/pubs/piggybackinglaw.pdf>).

benefit analysis before using this exception. Performing such an evaluation, which should include whether the selection of the good or service using a GPO contract will result in cost savings to the village, helps ensure that the village is furthering the underlying purpose of the piggybacking exception (i.e., benefiting from the competitive process already undertaken by another government entity), and helps ensure that the procurement is consistent with the purposes generally set forth in GML Section 103.⁴ By performing a cost-benefit analysis, a village can demonstrate whether using this piggybacking exception will be cost effective for the village, and should consider all pertinent factors including any potential savings on administrative expense.

Furthermore, GML Section 104-b requires village boards to adopt written policies and procedures for procuring goods and services not required to be competitively bid by law. The purchase of goods and services not subject to competitive bidding requirements must be completed in a manner that ensures the prudent and economical use of public funds in the taxpayers' best interests, and that guards against favoritism, improvidence, fraud, and corruption. The decision that a purchase is not subject to competitive bidding, as required by the Policy, must be documented in writing by the individual making the purchase. The Policy also requires documentation for each action taken in connection with each procurement and requires officials and employees to obtain written or verbal quotes as follows:

- For purchase contracts and contracts for public work between \$1,000 and \$4,999,⁵ two verbal quotes are required;
- For purchase contracts between \$5,000 and \$20,000, three written or faxed quotes or written responses to the Village's RFP are required; and
- For contracts for public work between \$5,000 and \$35,000, three written or faxed quotes or written responses to the Village's RFP are required.

In addition, GML Section 104-b permits villages to set forth circumstances or types of procurements for which soliciting alternative proposals will not be in the best interest of the village. Therefore, a procurement policy should describe procedures for maintaining adequate documentation to support and verify actions taken in such situations. According to the Policy, there are certain circumstances where it may not be in the best interest of the Village to solicit quotations or document the basis for not accepting the lowest proposal. One of those circumstances is the purchase of a professional service, which the Policy defines as that which requires special or technical skill, training, or expertise. Instead, the Policy is silent as to the process by which the Village is to procure professional services. Nonetheless, as a best practice, village boards should seek intermittent competition, such as issuing an RFP, before awarding professional services and insurance coverage contracts. Using an RFP process or obtaining quotes are effective methods to help ensure that villages receive professional services and insurance coverage at the best price.

Additional Resources

OSC's *Local Government Management Guides*, and other informational resources that are available on OSC's website to help officials understand and perform their responsibilities, include:

- *Seeking Competition in Procurement* <https://www.osc.ny.gov/files/local-government/publications/pdf/seeking-competition-in-procurement.pdf>
- *Fiscal Oversight Responsibilities of the Governing Board* <https://www.osc.ny.gov/files/local-government/publications/pdf/fiscal-oversight-responsibilities-of-the-governing-board.pdf>

⁴ In general, the purpose of competitive bidding is to guard against favoritism, improvidence, extravagance, fraud and corruption, while fostering honest competition in order that the village obtain the best goods and services at the lowest possible price.

⁵ Although the Policy quotes "between \$1,000 and \$5,000" here, we confirmed with the Clerk-Treasurer that the intent of the policy was to be "between \$1,000 and \$4,999".

- “Piggybacking” Law: Exception to Competitive Bidding –
<https://www.osc.ny.gov/files/local-government/publications/pdf/piggybacking-law.pdf>

In addition, local officials can use OSC’s website to search for audits, resources, publications and training for officials at: <https://www.osc.ny.gov/local-government>.

Appendix B: Response From Village Officials

The content below is a reproduced copy of the original response letter issued by Village officials, is reformatted to meet the Americans with Disabilities Act *Web Content Accessibility Guidelines (WCAG)*,⁶ and may have included changes to spelling and grammar. The substance of the content was not changed.

September 22, 2026

Lucas Armstrong
Chief of Municipal Audits
Binghamton Regional Office
State Office Building, Suite 1702
44 Hawley Street
Binghamton, New York 13901-4417

Dear Mr. Armstrong,

The Village of Lansing has reviewed and agrees with the findings of the OSC Procurement Audit and accepts all recommendations identified in the audit report. On May 4, 2026, the Village Board of Trustees approved updates to the Village Procurement Policy to incorporate applicable recommendations. Further recommendation-related updates to the Procurement Policy were considered and approved by Village Trustees on September 21, 2026.

At a September 21 meeting with our Village attorney, the Trustees considered and approved our Corrective Action Plan that we will submit once all proper signatures have been collected.

In addition, the Village developed a one-page Procurement Procedures Guideline to aid staff and trustees in consistently following and applying the requirements of the Village Procurement Policy. This procedures guideline was approved by the Village Trustees on September 21, 2026, and will be submitted as an added attachment with our Corrective Action Plan.

The Village believes that we were following the previous version of our Procurement Policy in an effort to get the best value for Village taxpayers; however, we recognize that we need to be more diligent in documenting our procurement research and decisions.

We wish to thank the OSC audit team members for their diligent work while performing the Village procurement audit, and we believe the audit's findings and recommendations will help us improve how we will procure, document, monitor, and approve future Village purchases and contracts.

Sincerely,

Ronny Hardaway
Mayor, Village of Lansing

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⁶ <https://www.ada.gov/resources/2024-03-08-web-rule/#highlights-of-the-requirements-in-the-rule>

Appendix C: Audit Methodology and Standards

OSC auditors obtained an understanding of internal controls that were deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of the work on internal controls, as well as the work performed in the audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We interviewed Village officials and reviewed Village policies and procedures, financial reports and Board meeting minutes to gain an understanding of and evaluate the adequacy of the Village's policies and procedures.
- We reviewed all engagement contracts and invoices for professional services and insurance coverage and identified five vendors paid during the audit period totaling \$309,500. We interviewed Village officials and reviewed any supporting documentation to determine whether officials sought competition, such as issuing RFPs to obtain proposals or obtaining written quotes, before awarding contracts for these services.
- We reviewed the vendor payment file, vouchers and invoices and summarized all payments to all vendors with aggregated totals that exceeded the statutory thresholds for purchases and public works contracts within a 12-month period, resulting in 24 purchases totaling \$471,100 paid to eight vendors. We excluded payments related to capital projects, utilities, health insurance premiums, payroll and benefits, and annual contracts with local municipalities. We then reviewed available supporting documentation and interviewed Village officials to determine whether officials solicited competitive bids or used an alternative purchasing method in accordance with GML Section 103 for each of the 24 purchase and public works contracts.
- We used our professional judgment to select a sample of 19 purchases totaling \$118,900. We selected our sample to include purchases that would have required competition according to each threshold of the Policy. We reviewed vouchers, invoices and supporting documentation and interviewed Village officials to determine whether officials issued RFPs and/or obtained the appropriate number of quotes to comply with the Policy.
- We reviewed all diesel and unleaded fuel purchases from two vendors totaling \$17,500. We compared the prices paid to each vendor to the OGS contract price based on the date purchased to identify any potential cost savings to the Village during the period.

OSC auditors conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that auditors plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objective. Auditors believe that the evidence obtained provides a reasonable basis for the finding and conclusions based on the 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 relevant population size and the sample selected for examination.

Questions?

BINGHAMTON REGIONAL OFFICE

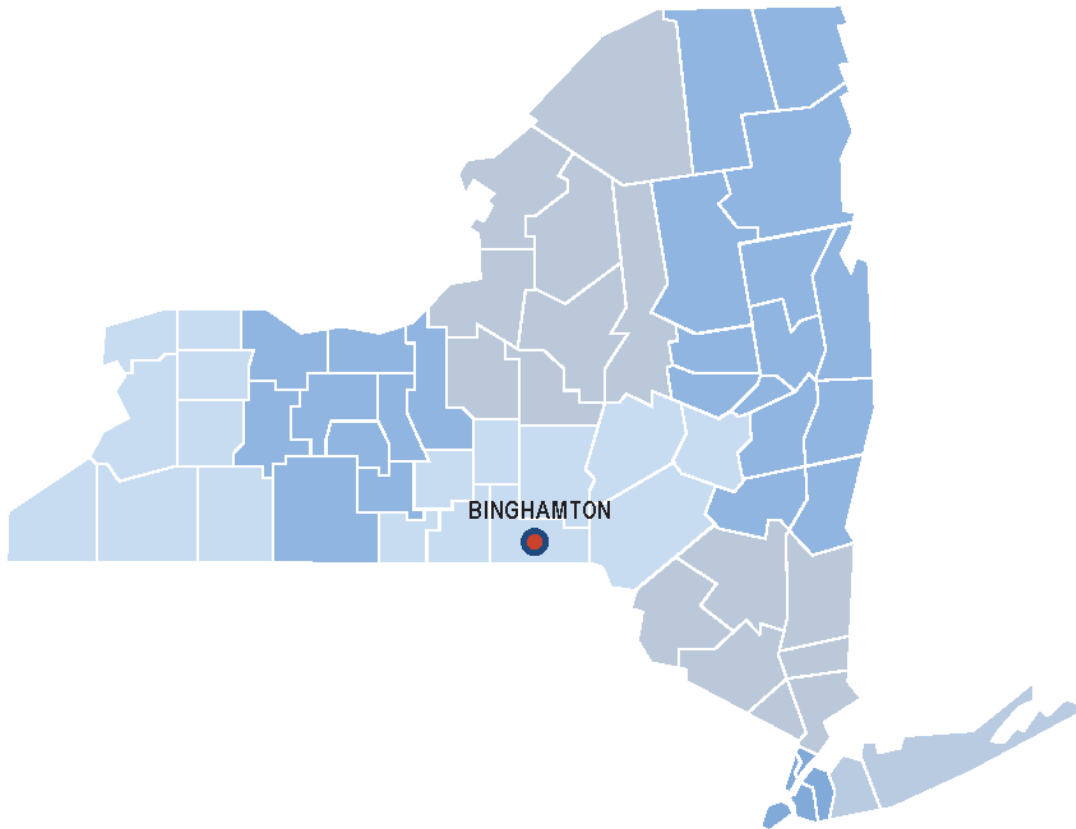
Lucas S. Armstrong, Chief of Municipal Audits

State Office Building, Suite 1702 • 44 Hawley Street • Binghamton, New York 13901-4417

Tel (607) 721-8306 • Fax (607) 721-8313

Email: Muni-Binghamton@osc.ny.gov

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Contact

Office of the New York State Comptroller
110 State Street
Albany, New York 12236

(518) 474-4044

<https://www.osc.ny.gov>

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