



Unit Name: Canandaigua City School District

Audit Report Title: Procurement

Audit Report Number: 2022M-141

The Canandaigua City School District is in receipt of the Procurement Report of Examination 2022M-141 for the period of July 1, 2020 – August 2, 2022. We would like to thank your staff for their professionalism and thorough review. We are pleased that there is no evidence of fraud, abuse or waste discovered in the extensive review process.

Each recommendation included in the audit report is listed below and is followed by our proposed or implemented corrective action(s).

**Comptroller Recommendation #1:** Amend the District's purchasing procedures to include guidance regarding aggregate purchases, such as developing a process to identify when aggregate purchases exceed limits and defining when staff should use competitive bidding for these purchases.

**District Response:** The District has added additional guidance to the District's purchasing manual to define aggregate purchases, the steps that are required for these purchases, and when staff should use competitive bidding for these purchases.

**Implementation Period:** Completed as of November 18, 2022

**Individual Responsible:** Assistant Superintendent for Business

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**Comptroller Recommendation #2:** Ensure compliance with competitive bidding laws and District policy and procedure requirements, including determining whether competitive bidding should be used for aggregate amounts that are expended for the same or similar type of goods or services.

**District Response:** The District has added additional guidance to the District's purchasing manual to define aggregate purchases, the steps that are required for these purchases, and when staff should use competitive bidding for these purchases.

**Implementation Period:** Completed as of November 18, 2022.

**Individual Responsible:** Assistant Superintendent for Business

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**Comptroller Recommendation #3:** Establish processes and procedures to limit confirming POs to emergency situations.

**District Response:** The District Business Office has met with employees involved in the District's purchasing process to provide training and guidance on purchasing procedures. The District has also added additional guidance to the District's purchasing manual defining confirming purchases.

**Implementation Period:** Completed on July 27, 2022, October 5, 2022 and November 18, 2022.

Individual Responsible: Assistant Superintendent for Business

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Comptroller Recommendation #4: Ensure all required documentation (quotes, bids, approvals) is obtained/approved prior to the creation of the PO.

District Response: All required documentation shall be attached to the purchase order in the District's financial software system.

Implementation Period: Completed as of July 1, 2022

Individual Responsible: Assistant Superintendent for Business

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Comptroller Recommendation #5: Enforce spending limitations and authorizations.

District Response: The District (Business Office) has met with employees involved in the District's purchasing process to provide training and guidance on these procedures. The District has also added additional guidance to the District's purchasing manual defining confirming purchases.

Implementation Period: Completed on July 27, 2022, October 5, 2022 and November 18, 2022.

Individual(s) Responsible: Assistant Superintendent for Business & Treasurer

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Comptroller Recommendation #6: Monitor and review purchases made under State and other government contracts to ensure that purchases are made in accordance with the awarded contracts, such as:

- a. Similar/like purchases are made from awarded vendor(s).
- b. All items purchased from the vendor are included in the contract(s).
- c. The correct price is paid and/or discount(s) received.

District Response: The District claims auditor will continue to monitor and review purchases made under state and other government contracts to ensure that purchases are made in accordance with the awarded contracts.

Implementation Period: Completed on July 1, 2022.

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Comptroller Recommendation #7: Seek reimbursement from the hardware vendor for the full discount the District was entitled to per the State contract, but did not receive, on eligible purchases.

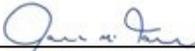
District Response: The District updated the account with the hardware vendor to receive the full discounted contract pricing.

Implementation Period: Completed on August 24, 2022

Individual Responsible: Assistant Superintendent for Business

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We appreciated the time, professionalism and expertise extended by the Office of the State Comptroller.

  
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Jamie Farr  
Superintendent of Schools

  
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Matthew Fitch  
Assistant Superintendent of Business