

**Glen Cove City School District**  
**Independent Accountant's Report On**  
**Applying Agreed-Upon Procedures**  
January 29, 2015

**INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

To the Board of Education and Audit Committee  
Glen Cove City School District  
Glen Cove, New York

We have performed the procedures described in the following pages, which were agreed to by the Glen Cove City School District (District), solely to determine the effectiveness related to the purchasing activities in complying with policies and procedures of the District during the period September 1, 2013 through October 31, 2014.

The District's management is responsible for administering this area.

This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the District. Consequently, we make no representation regarding the sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are described in the following pages.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the District's effectiveness related to the purchasing activities. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We would like to express our appreciation for the cooperation and assistance that we received from the District's administration and other employees during our engagement.

This report is intended solely for the information and use of the District and is not intended to be and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purpose.

*Cullen & Danowski, LLP*  
January 29, 2015

**GLEN COVE CITY SCHOOL DISTRICT**  
**Report on Applying Agreed-Upon Procedures**  
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**Introduction:**

This report is organized as follows:

- Background information
- Summary of the engagement
- Procedures performed during our detailed testwork
- Findings as a result of our review
- Recommendations to further strengthen internal controls or improve operational efficiency.

Some of the recommendations may require a reassignment of personnel duties within the District and/or a monetary investment. However, any enhancement of controls should be done after a careful cost-benefit analysis.

**Corrective Action Plan:**

Commissioner of Education Regulation §170.12(e)(4) requires that a corrective action plan, approved by the Board of Education, must be filed within 90 days of issuance with the New York State Education Department.

The District should send the Corrective Action Plan (CAP) along with the respective Internal Audit Report via mail or email to the addresses listed below. The report needs to accompany the CAP to allow the Office of Audit Services (OAS) to reconcile the District's CAP to the report to ensure all items have been addressed (i.e., CAP is not missing anything).

***Submission Information – Mail & Email***

New York State Education Department (NYSED)  
Office of Audit Services (OAS)  
89 Washington Avenue  
Room 524 EB  
Albany, NY 12234  
[Fsanda133@mail.nysed.gov](mailto:Fsanda133@mail.nysed.gov)

***Contact***

Mr. John Cushin  
(518) 474-5928

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**PURCHASING**

**Background:**

Section 104-b of the General Municipal Law (GML) requires local governments to adopt written policies and procedures governing the procurement of goods and services when competitive bidding is not required. This statute also requires local government personnel to document certain purchase-related decisions. In addition to provisions to ensure compliance with GML Section 104-b, the adopted policies and procedures should identify authorization limits, the use of requisitions and purchase orders (PO) and the process to follow when purchasing goods and services.

Purchasing is a highly specialized activity in school administration. It is a process that seeks to obtain maximum value from each educational dollar spent for equipment, supplies, and contracted services. Prudent purchasing practices help upgrade the quality of programs, as well as control cost. The District has a purchasing agent whose responsibilities include reviewing and approving purchase requests to ensure that all legal requirements are met and that goods and services are purchased only after a full review of the requisition and at an appropriate cost. The Assistant Superintendent for Business is the purchasing agent for the District and has served that role since joining the District in October 2013. The Purchasing Agent is assisted by a clerk who helps review most purchase requisitions prior to the Purchasing Agent. Additionally, the District has a claims auditor who reviews all disbursements and there are two full-time accounts payable clerks.

The District uses Finance Manager (FM) as its financial accounting system. This system is a robust system that has been designed to provide services to New York State school systems. The purchase requisition manager module and the PO manager module are fully integrated into the financial accounting system. The FM system provides certain levels of user controls and certain processing controls, which substantially reduce the likelihood of error in the processing of purchase requisitions and POs. For example, the system is set up to forward purchase requisitions along a pre-established hierarchy of employees for review and approval depending on the type of expenditure and the department requesting the purchase. Only after the appropriate employees have approved a purchase requisition will the request be able to be processed and approved as a PO by the Purchasing Agent.

The purchasing procedures require contracts to be prepared when the District requests third parties to provide services. These contracts are submitted to the Board for approval and no payments are made to vendors until the contract has been Board approved. The District also uses Educational Data Services (Ed-Data) currently for many of the items purchased for the District. We understand that the District plans to move away from utilizing this service in the future. Additionally, the District prepares its own bids for some purchases or utilizes state contracts, BOCES bids, county consortiums (i.e., Special Education Department for related services and Facilities Department for various goods or services) and other local bids. In addition, requests for proposals (RFP) are obtained for some services.

Our procedures included a review of the activities of a sample of 60 vendors. Our review consisted of a selection of 308 invoices, which related to the 60 vendors totaling \$4,706,749.

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**Summary:**

We have noted that the administrators and staff that we interviewed demonstrate a positive attitude towards strengthening the purchasing procedures. We found that the District and the Assistant Superintendent for Business have begun to improve procedures related to purchasing, which includes reviewing and approving PO increases, increasing the use of blanket POs, requiring Board approvals of all contracts and filing of contracts within the Business Office. However, we found opportunities to strengthen internal controls and enhance operational efficiencies. We note that the District needs to develop procedures to review the pricing on the purchase requisition and to file documents related to the POs (i.e., contracts, bids, quotes, etc.). These documents should also be made available for the Claims Auditor to facilitate their review. We also found that pricing from BOCES bids, state contracts, local bids, etc. were not attached to the purchase requisition for the Purchasing Agent to review to ensure that the pricing was correct. Additionally, we noted that the Special Education Department maintained its contracts with service providers, but copies of these documents were not forwarded to the Purchasing Department. Beginning this 2014-15 year, the District established procedures to have the Special Education Department submit copies of the contracts to the Business Office. (Refer to the findings below for more details about the results of our testwork.)

We recommend that the District continue being active with enhancing the purchasing activities and consider implementing the recommendations noted below to further strengthen internal controls and improve operational efficiencies related to the purchasing procedures.

**Procedures:**

Our procedures related to purchasing, as per the engagement letter dated July 1, 2014, were as follows:

- Review Board policies and District procedures related to the purchasing function.
- Interview Business Office personnel regarding policies, procedures and systems in effect related to purchasing.
- Review the purchasing related activity for the time period as follows:
  - For vendor accounts with disbursements greater than \$100,000 during that time period – select a sample of 15 accounts.
  - For vendor accounts with disbursements between \$20,000 and \$100,000 during that time period – select a sample of 15 accounts.
  - For vendor accounts with disbursements between \$10,000 and \$20,000 during that time period – select a sample of 15 accounts.
  - For vendor accounts with disbursements between \$300 and \$10,000 during that time period – select a sample of 15 accounts.
  - For each of the 60 accounts selected we will review the nature and frequency of transactions with the vendor and examine the purchasing and disbursement records for up to three judgmentally selected invoices to determine whether the applicable policies and procedures have been followed.

**Findings:**

Review of the Board policies and District procedures related to the purchasing function found:

- The District utilizes in-house bids, Ed-Data bids, BOCES bids, state contracts and local bids for many purchases; thus, our selections only included a few scenarios where the District was required to go out

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for quotes. We found that the District's purchasing guidelines address the requirements when requisitions of goods are under the bid threshold as listed below. However, we note that these threshold requirements are not formalized in a Board Policy as required by GML §103- Purchasing or the related regulation.

- Less than \$750, at least two catalog or price sheet comparisons.
  - \$751 - \$1,500, two verbal quotations are required.
  - \$1,501 - \$4,000, three verbal or written quotations are required.
  - \$4,001 - \$10,000, three formal written quotations are required.
  - In excess of \$10,000, public advertised bids are required.
- The District has procedures when the invoice amount exceeds the PO amount. If the variance is \$50 or less, the Accounts Payable Clerk is able to override the FM system and pay the invoice. If the invoice amount exceeds the PO by more than \$50, a PO Adjustment Form is prepared by the Accounts Payable Clerk and emailed to the requisitioner for review and approval and then forwarded to the Purchasing Agent for review and approval. We found this procedure was followed; however, we noted that the form does not contain a space to record an explanation for the increase to properly document the reason.
  - Contracts are Board approved prior to payment to any vendor. However, we note that there is no wording in the consultant contracts or Board approval that includes a "not to exceed" amount. The not to exceed language would serve as a control to limit the approved amount to be allowed to be paid to a provider for only the services required. If additional services are required during the year, an amendment to the contact would be prepared and the additional amount would need to be Board approved. Also, we found that there is no separate Board approval for summer services. We note that many of the summer services were not Board approved until after the services were provided.

Interviews with Business Office personnel regarding policies, procedures and systems in effect related to purchasing noted:

- The use of state contracts and cooperative bids can be an efficient method of purchasing goods and services. We note that purchases were being ordered through the applicable state contract or bid; however, in some cases the state contract/bid number was not included on the PO and documentation was not attached to the requisition package. Without this documentation on the purchase requisition it is difficult for the Purchasing Agent or Claims Auditor to determine if the District's purchasing guidelines have been followed. We note that the District needs to establish consistent, formal procedures related to formally verify pricing for items that are purchased from vendors obtained from state or county contracts by comparing the invoice amount to the listed contract price. The District also needs to clearly assign the responsibility of verifying pricing related to purchases off of contracts and bids, since it's not clear if this task needs to be performed by the Purchasing Department, Accounts Payable Department or the requisitioners. Lastly, there is no standard process related to filing these documents and these records were not included in the voucher packages. During our review, we requested the supporting bid documents and the Purchasing Agent subsequently obtained these records from the Purchasing Department files, the Accounts Payable Department files or the respective requisitioner. (Refer to the specific findings below for more details.)
- Contracts and supporting documentation had not been submitted with the purchase requisition. Without the contract and supporting documentation it is difficult for the Purchasing Agent or Claims Auditor to verify pricing and contract terms. We note that the Special Education Department or any other department who is requesting services is responsible to collect the signed contracts and obtain

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Board approval. Additionally, rates and contract terms are compared to the invoices received by the Clerk in the department; the contracts are filed in the Special Education office. We noted since our fieldwork began in the fall of 2014; the Accounts Payable Department has been collecting this documentation and maintaining it in each POs folder for review.

- The District has not bid for transportation services since 2009; we were informed that the District is working on attempting to bid out this service later this 2014-15 year or in the next fiscal year. The District extends the contract with CPI price increases and obtains New York State approval for the transportation contract each year. The District uses 2 vendors to provide transportation, Hendrickson for the transport of District students and Dell Transportation for special education and non-public students (i.e., private and parochial schools). The District uses software (i.e., Transfinder) to map bus routes; however, the District relies on the bus company to map the routes. We found that Transfinder was not utilized to its fullest potential since the van routes have not been entered into the program. Additionally, we have found that there is no reconciliation of the details of the transportation invoices received from the bus company to the routes by an independent person to ensure that the routes are planned in the most efficient manner. Upon further review, we have found that the District pays for fuel for the contract with Hendrickson; however, the miles per gallon calculation used by the vendor has not been provided to the District in the details of the invoice; therefore the amount of fuel required cannot be determined.

Review of the purchasing related activity for the period found the following:

**General findings**

- The pricing for items purchased from State Contract or Nassau County bids, Nassau BOCES bids, etc. were not reviewed by the Purchasing Department prior to approving POs. We have noted instances where the District was unable to provide pricing for items purchased as described in the findings below.
- There were several instances where goods or services were received prior to a PO being in place; also known as a confirming PO. Additionally, we note that some of these instances of confirming POs relate to services received by students for Summer School programs or services. Most of these POs were not created until after the summer services were over. We also note that in most instances there was no separate Board approval for these summer services.
- There were several instances where there was a time lag between the requisitioning department receiving the goods or services, the receiving copy of the PO being returned to the Accounts Payable Department and the Accounts Payable Department processing the vendor payment:
  - An invoice in the amount of \$583 that was dated March 23, 2014; however, the payment was not processed until June 30, 2014.
  - A PO in the amount of \$4,828 that was dated July 15, 2013, the items were received in July and August 2013; however, the signed receiving copy of the PO was not received in the Accounts Payable Department until February 28, 2014, at which time the payment was processed.
  - An invoice in the amount of \$9,589 that was dated June 24, 2013; however, the signed receiving copy of the PO was not received in the Accounts Payable Department until October 2, 2013, and the payment was processed on October 15, 2013.
  - Invoices totaling \$15,246 were for services from February, March and April 2014; however, payment was not made to the consultant until June 30, 2014.
- The claims auditing process could be improved, since we found that the report provided to the Board only states the number of claims verified and the total amount approved for payments. The report does

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not provide pertinent information that arises during the review of claims including instances of confirming POs, late payments and confirmation of sequential check numbers. We also found that the claims auditor does not indicate their approval on any documentation in the warrant package, which was included in the external auditor's management letter for the year ended June 30, 2014. In addition, we were unable to ascertain whether or not the claims auditor ensures that the District's purchasing guidelines are followed given the lack of records to support the payment (e.g., verifying the pricing, ensuring proper quotes are obtained, services agree with a contract, etc.)

- The purchasing procedures at one of the schools requires improvement, since we found that there were instances when the administrator was submitting purchase requisitions after the goods or products were already obtained (confirming POs). We also note that the administrator submitted reimbursement requests totaling \$12,810 and \$17,960 for the fiscal years 2014 and 2013, respectively. Further review of these reimbursement items found that some of the transactions should have been processed through the Purchasing Department, including expenditures of \$5,786 from one company related to work done at the school and \$1,247 for supplies from a vendor. There were also many items obtained from stores outside of the District's area, which creates potential risk with ensuring that all of these purchases were business related and brought to the school to be used appropriately, properly tracked and/or safeguarded.

**Special Education**

- The contracts were maintained in the Special Education Department, along with the required insurance documentation of the special education vendors; however, we note 3 payments totaling \$2,223,719 where the contract was not Board approved. We were informed that the Account Payable Clerk receives a letter of intent and creates a spreadsheet used to review the monthly invoice. Although the BOCES invoice is sent to the Special Education office for review and approval, we were informed that the Special Education Department does not review that the amounts are correct; but only that the students are correct. Additionally, we were informed that the procedure is for the Accounts Payable Department to pay the invoice prior to receiving the returned signed invoice. Also, the BOCES invoice is not sent to any other departments for review of their charges.
- An administrator does not review or approve the invoices for goods or services purchased by the Special Education Department, we found that they are reviewed and approved only by the clerk in the Department. We noted 1 payment for \$799.95 where the provider charged the District an incorrect rate (rate charged was \$53.33/session; rate should be \$40/session); which resulted in an overpayment of \$200. During our review this was brought to the attention of the District; the District contacted the vendor and it was agreed that the vendor would repay the District.
- There was a discrepancy in the wording in the consultant contracts with respect to how the District handles payments to consultants when a student is absent for a session. We note that the language in some consultant contracts allows for payment to the providers if the student was absent and in other cases no payment is allowed under the contract terms. For example, there was 1 payment to a consultant where the District was charged and paid for two ½ hour sessions for a student who was absent. The consultant's time sheet indicated that they were not informed about the student's absence. The provider's contract with the District states "should an individual student be absent or unable to attend a session, for any reason whatsoever, the School District shall not be responsible for payment of the fees associated with such services".
- There were 3 payments totaling \$34,145 where no attendance records for a special education student attending another district were attached to the invoice. Attendance records should be attached to the invoice to validate the attendance of students placed at out-of-district educational facilities.



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**Facilities**

- Work orders are not attached to indicate that services have been completed at a building. There were instances where only the Facilities Secretary approved payment of the invoice.
- There was 1 payment where the vendor cleaned various area rugs, rugs at exits and entrances, and chairs in the District; however, there was no pricing by item recorded on the invoice, only a lump sum total of \$890 was listed. We were informed that a quote had been solicited from the vendor and one other competitor back in 2011 and that was in compliance with the District purchasing guidelines at the time. The quote received in 2011 indicated that the vendor had lower pricing; however, no quotes have been solicited since and there is no way to determine if the square footage rate offered in 2011 is still the price charged to the District. District personnel indicated that the District uses this vendor because of the quality of work received from the vendor.
- There were payments for \$1,475 where the Middle School purchased supplies for the school drama production in 2013-14 from a vendor that was not the lowest bidder for the items purchased. The vendor was listed as the lowest bidder based on the results of a District bid for carpentry supplies for 2014-15; however, we were unable to match pricing on the invoices to bid prices. According to the Facilities Secretary, the pricing can vary from the bid price due to supply and demand.
- There was 1 payment where the invoice total was \$7,510. The Facilities Department received the appropriate number of quotes per the District's purchasing guidelines; however, the labor rates charged on the invoice were not specifically detailed in the quote. The quote only contained a total amount; there was no detailed breakdown of costs.
- A vendor was the lowest bidder for some items from the District bid; however, some of the items purchased were not items in which the vendor was the lowest bidder or the bid price was not the price charged to the District:
  - There were items (i.e., floor finish and floor stripper) that were not purchased from the lowest bidder (floor finish price difference = \$3.05; floor stripper price difference = \$36.30). Further conversations with the Facilities Secretary revealed that the District purchases from this vendor, even though they may not be the lowest bidder because they have received a quality product from the vendor. The District has purchased from other vendors in the past who may have been the lowest bidder; however, the vendor sometimes sent a substitute product that can be an inferior product.
  - There was 1 payment where an item (i.e., jumbo angle broom) was not purchased from the lowest bidder. The District paid \$11.20 per item and the lowest bid price was \$5.72 per item.
- There were several items that could not be checked for pricing because the Facilities Department did not have access to the bids as noted below:
  - There were payments for purchases from 2 vendors obtained from Western Suffolk BOCES and Nassau BOCES bids. However, the Facilities Secretary was unable to access the bid pricing information, since the District does not subscribe to these services. Further conversations indicated that the previous Facilities Director had access to these bids.
  - Items and services were purchased from 2 vendors off of state contracts, but the pricing could not be verified. The Facilities Secretary was unsure how to check pricing online and further explained that orders are placed over the phone. The pricing is compared from the quote received on the phone to the pricing on the invoice; however, this is not indicated on the invoice, nor is the backup documentation attached to the PO when submitted to the Purchasing Department.

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- The District obtained quotes for inspections of fire systems; however, the quote did not contain a requirement for the bidder to include a labor rate. The quote was only for the inspections and excluded pricing for any necessary repairs. Additionally, review of the 6 invoices totaling \$29,146 did not have a detailed breakdown for labor and material costs, plus the invoices were not signed by a person at the school to indicate that the services were fully performed. We found that the invoices were signed by the Facilities Secretary.
- The Facilities Department called a vendor to repair an HVAC unit; however, it was determined that it could not be repaired and a new HVAC unit was needed. This was determined to be an emergency situation. However, wording explaining that this was an emergency was not recorded in the body of the PO.

**Other Departments**

- The review of 4 invoices totaling \$65,260 related to fuel purchases from a state contract vendor noted that the pricing from the State Contract for the date of the purchase was not attached to 3 of the 4 invoices reviewed.
- There was 1 instance where various trophies and medals were purchased for the District for the 2013-14 year, which totaled \$2,700; however, no quotes were solicited. Conversations with the Athletics Secretary indicated that the District has used this vendor for over 25 years.
- Three quotes were properly solicited related to 1 payment for \$9,625; however, the lowest quote was not selected and there was no explanation recorded as to why the lowest quote was not selected.
- The District was unable to provide pricing for payments to 8 vendors. Some of these vendors were obtained through Ed-Data bids and the information was unavailable.

**Recommendations:**

We recommend that the District consider implementing the following to further improve internal controls and operational effectiveness related to purchasing activities:

1. Revise Board Policy #5410 – Purchasing and the related regulation to include the threshold requirements when the purchases are below the bidding threshold amount. We also suggest that the District review the existing guidelines related to the thresholds requiring verbal and written quotations as part of the initiative to update the Board purchasing policy. We recommend that the quotes be documented on a form or printed and attached as documentation. We also recommend that if the purchasing policy is not followed, a form should be sent to the requisitioner requiring them to provide a written explanation. Also, if quotes are solicited and the lowest quote is not selected, an explanation should be recorded in the body of the PO or on the form.
2. Revise the form that is used to document when a PO needs to be increased, to include a space to record the reason for the increase.
3. Consider updating the wording in consultant contracts to include a “not to exceed” amount. The “not to exceed” language serves as a control to limit the approved amount to be paid to a provider for only the services required. We also recommend that if additional services are required during the year, an amendment to the contract be prepared and the increase amount would need to be Board approved. Also, we recommend that the District obtain Board approval for summer services prior to the services beginning and include a note stating that the services are for summer school or regular school year.
4. Establish consistent, formal procedures related to bids and contracts including that the bid/state contract number be recorded in the body of the PO for reference and supporting documents be included in the voucher package. In addition, we recommend that the District clearly assign the

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responsibility of verifying pricing related to purchases off of contracts and bids (i.e., Purchasing Department). We also recommend that the pricing documentation be made available for the Claims Auditor to utilize during their review.

5. Improve the filing process related to contracts and Board resolutions by:
  - a. Creating binders to maintain and centralize the contracts that should be kept in the Purchasing Department. The binder should be made available to the Claims Auditor to utilize during their review.
  - b. Filing the contracts alphabetically by vendor name and including a copy of the relevant Board resolution.
  - c. Noting the correlating PO number on the contract.
  - d. Creating an index to strengthen the organization of these key documents and establish an efficient process for accessing these records.
6. Strengthen the controls related to transportation services in the District by implementing the following:
  - a. Utilize Transfinder to its fullest potential including entering van routes into the system.
  - b. Utilize Transfinder to map bus routes to independently verify the bus routes developed by the bus company to ensure that the routes are the most efficient.
  - c. Require that the miles per gallon calculation be detailed on the vendor's invoice. Additionally, develop procedures to review the miles per gallon calculation used by the bus company when the contract requires the District to pay for fuel.
7. Develop procedures to periodically remind staff that a PO must be in place prior to the purchase of any goods or service. Additionally, the District could consider creating a form to be completed in these instances to require the requisitioning department to record a reason for why the purchase was made prior to the PO being in place.
8. Communicate with staff that when goods or services are received that the requisitioning department signs the receiving copy of the PO and immediately return it to the Accounts Payable Department to be matched up with the invoice to expedite payment.
9. Improve the claims auditing process by revising the Claims Auditor Report submitted to the Board to provide more details including instances of confirming POs, late payments, warrants withheld, sequential numbers of the checks and any other key item that should be noted.
10. Develop procedures to have the appropriate departments review their portion of the BOCES invoice, initial and return it to the Accounts Payable Department. The signed invoice should be attached for the Claims Auditor to review and approve. Also, procedures should be developed for the Nassau BOCES contract to be Board approved annually.
11. Establish procedures to require an administrator to review and approve all invoices for payment. This review could occur after the clerk in the department has performed an initial review.
12. Strengthen internal controls and improve operations at the one school (refer to page 7) by ensuring that the purchases comply with the District's purchasing guidelines. This includes submitting purchase requisitions prior to obtaining goods or services and significantly reducing the amount of reimbursements to the administrator by processing most of those items through the Purchasing Department. We also recommend that the reimbursement items be delivered to the school and obtain an independent sign off when these goods are received.

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13. Consider utilizing consistent contract language with respect to payment to providers when a student is absent to avoid paying a provider in error.
14. Develop procedures in the Special Education Department to ensure that attendance records are attached to each invoice for students attending placements outside of the District in order to validate attendance of the students.
15. Improve the purchasing procedures in the Facilities Department by using bids for only products that are listed on the vendors bid list and obtaining the required number of quotes per the purchasing policy for all purchases. Additionally, the District should gain access to pricing for all bids for which purchases are made under. We also recommend that the bid specifications be written clearly and concisely to ensure that all aspects of the bid are properly documented, to include language to ensure that there are no substitutes of items allowed and to include the item number requested to ensure that is the only product sent by the vendor. In addition, we recommend that signed work orders be attached to the approved invoice to indicate that the work was completed.
16. Develop procedures to require that the requisitioner document in the body of the PO that the expenditure was an emergency purchase.

