

Williamson Central School

To: Marygrace Mazzullo, Superintendent
Board of Education

From: Jeff Sutton, School Business Administrator

Subject: 2022-23 External Audit – Corrective Action Plan

Date: September 13, 2023

We have recently received our audit of the 2022-23 Basic Financial Statements along with the associated management letter from our independent auditor Mengel, Metzger, Barr & Co. Their findings are noted below along with my proposed corrective action:

Disbursements - The District's purchasing policy allows for the use of purchase contracts of other municipalities, (piggybacking), to comply with competitive bidding requirements. However, we noted the District does not have a procedure to verify that contracts meet all prerequisites required under General Municipal Law. We recommend the District assign the purchasing agent to verify that all prerequisites have been met before piggybacking purchase contracts.

Corrective Action: The purchasing agent will develop a procedure to help ensure that prerequisites for piggybacking purchase contracts are met.

Person Responsible: Jeff Sutton
Anticipated Completion Date: June 2024

