



MEDINA CENTRAL SCHOOL DISTRICT

BUSINESS OFFICE

One Mustang Drive
Medina, New York 14103-1845
(585) 798-2700 ♦ Fax (585) 798-3108

www.medinacsd.org

Marc P. Graff
Assistant Superintendent

Date: October 16, 2020

To: Medina CSD Board of Education
Mengel, Metzger and Barr CPA

RE: Corrective Action for 2019-20 YE Audit

Disbursements –

We recommend that purchase orders be used for all purchases, and that confirming orders be used in line with the District's policies. During our testing of disbursements, we noted two instances where a purchase order was not used and three instances in which a confirming order was issued. The District should make a continued effort to strengthen internal accounting controls over cash disbursements by continuing to support expenditures with properly approved purchase orders. In addition, the use of confirming orders should be limited to only emergency purchases.

District Response: The District notes this recommendation and will continue to work with building administrators and department heads to ensure that all purchasing requirements are met. In situations where an emergency purchase needs to be made, proper documentation through the use of a claim form will be required.

Bidding/Quoting –

As part of our examination, we reviewed various transactions involving multiple purchases from vendors. We noted two instances where purchases over the bid threshold did not appear to be competitively bid. In addition, we noted two instances over the quote threshold where only one quote was obtained. We were informed these were sole source vendors, however, there was no sole source letter or other document to support this. The District also purchased lighting off of a purchasing cooperative, however, the cooperative was not able to provide all the necessary bidding documents to ensure they were in compliance with NYS bid law.

We recommend these items be reviewed and the appropriate corrective action be implemented.

District Response: The District notes this recommendation and will continue to work with building administrators and department heads to ensure that all purchasing requirements are met, including the necessary number of bids. We have recently asked our sole source vendors for documentation for our files. In regards to the athletic field light purchase, we used the Keystone Purchasing Network which, to our understanding, falls into the allowable piggybacking on bids that were conducted by other governmental agencies, per NYS Law S.552c, Chapter 308.

Budget Amendments –

During the year, the budget was amended \$50,000 for a SAM grant and \$50,000 for the use of the Employee Benefit Accrued Liability Reserve. However, we were unable to examine board resolutions approving these budget amendments, or the use of the Employee Benefit Accrued Liability Reserve. We recommend all budget amendments and appropriations from reserves be supported with a Board approved resolution.

District Response: The District notes this recommendation and will ensure that any future budget amendments are approved by the Board of Education.

Sincerely,

A handwritten signature in blue ink, appearing to read "Marc P. Graff".

Marc P. Graff
Assistant Superintendent