

Williamson Central School

TO: Marygrace Mazzullo, Superintendent of Schools
Board of Education Trustees

FROM: Jay Schickling, School Business Administrator

SUBJECT: OSC Audit Dated July 2021 - Corrective Action Plan

DATE: July 21, 2021

We have recently received our required audit from the Office of the New York State Comptroller addressing non-payroll disbursements in the time period of July 1, 2017 to August 21, 2020. Although we have already provided a written response to the Comptroller's report that is included in the report itself, we are also required to submit a formal corrective action plan for any audit report findings we may have. The following is our corrective action plan:

Finding 1:

The claims auditor did not audit and approve claims before payment as required.

Recommendation #1:

Ensure claims are audited and approved before payment and adequately supported.

Corrective Action Planned: This practice has been revised. No checks are disbursed from the business office before approval of the claims auditor.

Contact Person: Jay Schickling, School Business Administrator
Anticipated Completion Date: Complete

Finding 2:

Officials lacked adequate documentation that competitive bids or quotes were obtained or not required for 26 purchase orders totaling \$201,179 and invoices or receipts for \$41,444 on 118 purchase orders

Recommendation #2

Ensure documented compliance with competitive bidding statues and the District's policies, regulations and procedures.

Corrective Action Planned:

Create and distribute purchasing manual for district staff. Train staff to utilize nVision software platform to retain competitive bid or quotation information with each purchase order.

Contact Person: Jay Schickling, School Business Administrator
Anticipated Completion Date: September 30, 2021



Finding 3:

District officials did not seek competition or provide documentation to support their verbal assertions that some providers were sole sources for 21 professional service providers paid \$2.6 million. 1

The District did not have written agreements with 11 professional service providers paid \$1.5 million.

Recommendation #2

Seek competition for professional services and enter into adequate written agreements with all professional service providers.

Corrective Action Planned:

Review general municipal law (GML) for procurement of professional services to ensure district policies are compliant with law. Update purchasing manual accordingly.

Enter into written agreements with professional service providers in cases where they do not currently exist as cited by OSC.

Contact Person: Jay Schickling, School Business Administrator

Anticipated Completion Date: January 1, 2022

If there are any additional questions or concerns regarding this plan or its contents I will be happy to address them.

Respectfully,



Jay Schickling
School Business Administrator

