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**Watertown City School District:  
2024/25 Title I Grant Audit Report**

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December 2, 2025

Board of Education  
Watertown City School District  
1351 Washington Street  
Watertown, New York 13601

We have completed the annual testing of controls for the Watertown City School District. One of the requirements of the 2005 School Financial Oversight and Accountability legislation is ongoing testing and evaluation of the District's internal controls. Our engagement was designed to evaluate the adequacy of internal controls over the Title I Grant process to ensure they are appropriately designed and operating effectively and efficiently. And, to provide a report with recommended changes for strengthening controls and reducing identified risks.

The purpose of the audit was to review the internal controls that the District has in place to prevent errors, detect fraud and ensure that financial reporting is accurate and that the District assets are safeguarded.

#### RELIABILITY OF INFORMATION

In performing our engagement, we reviewed a sample from the population of transactions to test the accuracy and reliability of information provided by District personnel.

As noted, the purpose of our engagement was to assist you in improving the process by which you monitor and manage the risks that face the District. Any findings and recommendations in the attached report are the responsibility of the District to implement, accept the risk as identified, or implement alternative controls that will mitigate the risk to a level that is acceptable by the District. Ultimately, it is your responsibility to assess the adequacy of your risk management system.

## DISTRIBUTION OF THE REPORT

This report is intended solely for the information and use of the Board of Education and management of Watertown City School District and should not be used for any other purpose.

We appreciate the opportunity to serve you and thank the individuals in your organization for their cooperation. Over time, it will be necessary to reassess your risks to ensure that they have not changed and to ensure that your risk management system is functioning properly. Through our ongoing involvement with you as a client and our knowledge of your District and its processes, we are in a unique position to assist you with that process. Please contact us at any time should you desire such services.

Sincerely,

*Kenneth R. Ziobrowski*

Ken Ziobrowski, CIA, CFE  
Internal Audit Manager  
Questar III BOCES

**Executive Summary**

**Objectives and Scope**

The Watertown City School District (“the District”) requested Internal Audit to examine the District’s Title I Grant process. The key objectives included evaluating the internal controls established by the District and if the District is spending funds in accordance with grant guidelines.

The audit covered reviewing grant documentation from September 1, 2023 to August 30, 2024.

We reviewed all supporting documentation regarding the Title I Grant during the 2023/24 fiscal year.

**Acknowledgements**

We would like to thank the staff of the Watertown City School District for their courteous and prompt assistance during our audit.

**Conclusion**

Nine observations were noted and are summarized below. Our recommendations are detailed in the report.

Reference	Observation	Risk	
1	Overspending of Supplies and Materials Title I budget		High
2	Employees were underpaid, overpaid, paid without signature authority, and paid overtime without evidence of hours worked.		High
3	Incorrect ERS rate used for support staff		Medium
4	Three support staff employees included within the professional staff section of the FS-10-F		Medium
5	One employee receiving a Lead Teach stipend who was not approved by the Board of Education		Medium
6	One teacher was underpaid a stipend that is partially funded by the Title I Grant		Medium
7	Six purchase orders that were confirming in nature		Medium
8	A travel reimbursement for an employee was claimed as a contractual expense on the FS-10-F		Medium
9	One non-allowable purchase		Medium

<b>ENTITY NAME</b>	<b>Watertown City School District</b>
<b>REPORT DATE</b>	September 24, 2025
<b>PROCESS REVIEWED</b>	Title I Grant
<b>PERSONNEL INTERVIEWED</b>	Lynn Gaffney, Title I Coordinator Cristina Nichols, Student Data and Grant Specialist Brienne Durham, Assistant Superintendent for Operations and Finance Molly Goss, Principal Account Clerk
<b>SCOPE OF WORK</b>	We reviewed the District’s applications and budgets related to the Title 1 grant; then we performed the following analysis and testing procedures: <ul style="list-style-type: none"> <li>• Tested Title I grant application budgets for completeness and accuracy.</li> <li>• Verified receipt of Title I grant funds for the 23/24 fiscal year.</li> <li>• Reviewed all purchases in the 23/24 fiscal year that were made with Title I grant funds.</li> <li>• Reviewed 285 samples of a total population of 1,409 payroll transactions compensated by the Title I grant.</li> <li>• Discussed the grant process with District personnel.</li> </ul>
<b>SCOPE RESTRICTIONS</b>	None were noted.
<b>AUDIT OBJECTIVES</b>	<ul style="list-style-type: none"> <li>• Assess the design and effectiveness of the system of internal controls over the grant application process.</li> <li>• Evaluate the District’s process for applying, monitoring, and accounting for the grants.</li> <li>• Evaluate the District’s process for allocating the funds and ensure they are spent within the grant guidelines.</li> <li>• Provide recommendations to help mitigate any identified risks.</li> </ul>
<b>KEY PROGRAM CONTROLS</b>	The District has created the following key program controls designed to meet business obligations, provide accountability, and promote operational effectiveness and efficiencies: <ul style="list-style-type: none"> <li>• The Title I Coordinator and Student Data and Grant Specialist complete the Title I grant application together, the Assistant Superintendent for Operations and Finance will then review for accuracy.</li> <li>• The Title I Coordinator and Student Data and Grant Specialist will review prior year spending habits to identify trends and budget accordingly for the upcoming fiscal year.</li> </ul>

	<ul style="list-style-type: none"> <li>• The District uses the nVision system to account for expenditures for each grant.</li> <li>• The Principal Account Clerk utilizes an Excel spreadsheet to track compensation for employees through Title I.</li> <li>• The Principal Account Clerk, with the approval of the Assistant Superintendent for Operations and Finance, will make journal entries to account for purchase and payroll expenses regarding the Title I grant.</li> <li>• The Principal Account Clerk completes the FS-10-F form, and the Title I Coordinator, the Student Data and Grant Specialist, and the Assistant Superintendent for Operations and Finance review the document.</li> <li>• The Title I Coordinator and Student Data and Grant Specialist review for allowable purchases under the Title I grant.</li> </ul>
<p><b>OBSERVATIONS AND RECOMMENDATIONS</b></p>	<p><u>Observation 1:</u> After our review of the FS-10-F reported amounts regarding materials and supplies, we found that the District went over budget. The amount claimed by the District was \$106,672 on the FS-10-F and the amount allowable by NYS according to the Grants Finance Report is \$79,883.</p> <p><i>Recommendation: The District should implement stronger internal controls and monitoring procedures over grant budgeting and expenditures to ensure compliance with approved spending limits. Specifically, expenditures charged to Title I grants should be regularly reconciled with the approved budget categories and any amendments filed. Prior to the submission of FS-10-F, the District should review actual expenditures against the approved budget to avoid over-claiming costs and ensure all reported amounts are allowable and properly supported.</i></p> <p><u>Observation 2:</u> In reviewing our sample selection regarding the payroll ledger as it pertains to the Title 1 grant, we identified the following issues:</p> <ul style="list-style-type: none"> <li>• Two instances where employees were underpaid based on hours counted from their timecard.</li> <li>• One instance where employees were overpaid based on hours counted from their timecard.</li> <li>• Four instances where payroll was processed without signature authority on the timecards.</li> <li>• One instance where an employee was paid overtime without any overtime indicated on their timecard.</li> </ul> <p><i>Recommendation: The District should strengthen its payroll review and approval procedures for Title I grant-funded positions to ensure accurate and compliant compensation. To address the identified issues of overpayment, underpayment, missing authorization, and unsupported overtime:</i></p> <ol style="list-style-type: none"> <li>1. <i>Accuracy Checks: A secondary review should be implemented to reconcile the hours worked with contract terms prior to payroll processing.</i></li> </ol>

2. *Authorization Controls: Payroll should not be processed without evidence of supervisory approval. All timecards should include documented sign-off by an authorized supervisor before payment is issued.*
3. *Overtime Verification: Overtime payments must be clearly recorded on timecards.*
4. *System Modernization: Given the volume and risk associated with manual processing, the District should strongly consider adopting an electronic timekeeping system to improve payroll accuracy and compliance with grant requirements.*

Observation 3: In reviewing the FS-10-F, we found that the two employees included within the support staff section were claimed at an ERS (Employee's Retirement System) rate of 12.9%. Per the District, these individuals belong to tier 6, and according to the NYSLRS (The New York State and Local Retirement System), the rate for these individuals during the 2023/2024 fiscal year should be 8.1%.

*Recommendation: The District should ensure that benefit rates used for grant reporting, such as the ERS contribution percentage, are verified for accuracy against the applicable NYSLRS rates and employee tier classifications. Those responsible for preparing grant financial reports should coordinate with payroll personnel to confirm the correct rates are applied. As part of the FS-10-F preparation process, a review of fringe benefit calculations should be performed to ensure all reported costs are allowable, accurate, and supported by appropriate documentation in accordance with Title I grant requirements.*

Observation 4: In reviewing the FS-F-10, we found three employees who were included within the professional staff section that should have been included within the support staff section. These employees held Teacher's Aide and Nurse job titles.

*Recommendation: The District should review staff titles and responsibilities to ensure all personnel are properly categorized on the FS-10-F in alignment with New York State Education Department guidance. Specifically, positions such as Teacher's Aide and Nurse should be included under Code 16 – Salaries for Support Staff, as outlined by NYSED, which specifies the inclusion of aides, clerical assistance, and related roles, while excluding administrative personnel classified as indirect costs. To ensure accuracy in future submissions, the District should implement a review process that cross-references job titles with NYSED definitions prior to completing grant financial reports.*

Observation 5: In reviewing our sample selection regarding the payroll ledger, we found one individual received a Lead Teacher Stipend but was not approved by the Board of Education.

*Recommendation: The District should ensure that all stipends charged to Title I funds, such as those for Lead Teacher roles, are formally approved by the Board of Education prior to payment. In this instance, the individual receiving the stipend should have been approved by the Board before compensation*

was issued. As required under 2 CFR section 200.430(g) – Standards for Documentation of Personnel Expenses, all compensation charged to federal grants must be supported by records that accurately reflect the work performed, are backed by internal controls, and are incorporated into the District’s official records.

Observation 6: We identified one instance in which a teacher receiving a stipend partially funded by Title I did not receive the full amount due in accordance with the District’s collective bargaining agreement (WEA). The teacher, based on their step placement and hire date, was entitled to a higher stipend amount during the fiscal year under review. However, a portion of the stipend was not paid until the following fiscal year.

*Recommendation: The District should ensure that all stipend payments funded through Title I are calculated and disbursed in accordance with the applicable collective bargaining agreement and within the correct fiscal year. A review process should be implemented to verify stipend eligibility and payment amounts prior to payroll processing. Strengthening these controls will help ensure compliance with grant requirements and District compensation agreements and will reduce the risk of errors or delayed payments.*

Observation 7: During our review of the purchasing process related to Title I expenditures, we identified six instances of confirming purchase orders. Three were related to supplies and materials, and three were related to contractual services. In each case, the purchase order was created after the corresponding invoice had been received, indicating that purchases were initiated prior to formal authorization through the purchase order process.

*Recommendation: The District should ensure that all purchases made with Title I funds are authorized through a properly approved purchase order prior to the receipt of goods or services. Confirming purchase orders circumvent established internal controls and increase the risk of unapproved or unallowable expenditures. The District should reinforce purchasing procedures with staff involved in procurement and implement effective measures to prevent issuance of purchase orders after invoices have been received.*

Observation 8: We identified one instance in which a travel reimbursement for a District employee was incorrectly reported as a contractual expense on the FS-10-F. This expense should have been recorded under the appropriate code, Code 46 – Travel Expense, in accordance with NYSED reporting guidelines.

*Recommendation: The District should ensure that all expenditures reported on the FS-10-F are recorded under the appropriate codes as defined by NYSED guidelines. Travel reimbursements must be reported under Code 46 – Travel Expense, not as contractual services. The District should reinforce its existing*

	<p><i>review process to include verification of code classifications prior to submission to ensure accuracy and compliance with reporting requirements.</i></p> <p><u>Observation 9:</u> During our review of the materials and supplies purchasing process, we identified one purchase that was not allowable under Title I grant guidelines. The purchase involved the purchase of two chairs for a Tech Integration Specialist.</p> <p><i>Recommendation: The District should strengthen its existing review procedures to ensure that all purchases charged to Title I funds are allowable under federal guidelines and directly support Title I program objectives.</i></p>
<b>SUBMITTED BY:</b>	Anthony Velardi, Internal Auditor
<b>DATED:</b>	December 2, 2025

WCSD Corrective Action Plan  
Internal Audit 2025-26  
Title I Grant Review

- **Observation 1: After our review of the FS-10-F reported amounts regarding materials and supplies, we found that the District went over budget. The amount claimed by the District was \$106,672 on the FS-10-F and the amount allowable by NYS according to the Grants Finance Report is \$79,992.**
- This audit is in reference to the Title I Grant Period of September 1, 2023 – August 31, 2024, prior to the arrival of the new Assistant Superintendent for Operations and Finance on July 8, 2024.
  - **District Response:**
    - The District acknowledges the overage in materials and supplies reported on the FS-10-F. This discrepancy occurred during a period of significant turnover in key administrative roles, including the Grant Director, Business Official, and Superintendent. As of July 8, 2024, new permanent staff have been appointed to these roles, and corrective measures have been implemented to ensure more accurate financial reporting.
    - Effective **July 8, 2024**, the **Assistant Superintendent for Operations and Finance, Brianne Durham**, is responsible for overseeing grant-related financial processes. She is working in close collaboration with the **Assistant Superintendent for Instruction (Grant Director)** and the **Principal Account Clerk, Molly Goss**, to ensure that all reported expenditures are allowable and aligned with budgeted amounts.
    - The District has implemented a quarterly review process of all grant programs. This includes:
      - Quarterly reconciliation of all grant expenditures.
      - Review of reimbursement requests to ensure accuracy and timeliness.
      - Distribution of quarterly reports to program staff to confirm that expenses are approved and appropriately coded.
      - Adjustments to programs or expenditures made proactively, prior to the end of the grant period.
      - These corrective actions are already in effect and will continue through the current fiscal year. The District anticipates all grant reporting for the 2024–2025 school year will be accurate and completed by **June 30, 2025**.
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- **Observation 2: In reviewing our sample selection regarding the payroll ledger as it pertains to the Title I grant, we identified the following issues:**
    - **Two instances where employees were underpaid based on hours counted from their timecard.**
    - **One instance where employees were overpaid based on hours counted from their timecard.**
    - **Four instances where payroll was processed without signature authority on the timecards.**
    - **One instance where an employee was paid overtime without any overtime indicated on their timecard.**
    - This audit is in reference to the Title I Grant Period of September 1, 2023 – August 31, 2024, prior to the arrival of the new Assistant Superintendent for Operations and Finance on July 8, 2024.
  - **District Response:**
    - The District acknowledges the identified issues related to payroll processing and has taken significant steps to address and prevent future discrepancies.
    - Effective **September 9, 2024**, the District initiated a comprehensive review of its Payroll and Human Resources departments through a third-party evaluation conducted by **Jefferson-Lewis BOCES**. The purpose of this review was to assess current processes and determine the necessary changes to improve efficiency, accuracy, and compliance across both departments.
    - Based on the review’s findings, the District recognized the need for an additional staff member dedicated to fully utilizing internal systems, including **nVision** and **Aesop (Frontline Absence Management)**, to ensure timekeeping and payroll processes are accurate and complete. As of **June 16, 2025**, a new staff member has been hired specifically to focus on this initiative.
    - Further corrective actions include:
      - Evaluation and selection of a **digital/automated payroll system** to minimize human error and improve workflow.
      - Exploration of potential financial software upgrades, including **Focus**, which integrates SchoolTool, nVision, and Frontline into a single platform to enhance data consistency and reduce manual input errors.
      - The **Assistant Superintendent for Operations and Finance, Brianne Durham**, is the individual responsible for implementing these corrective measures, with support from the payroll and HR teams.
      - The District anticipates that all system and process improvements related to payroll accuracy and compliance will be fully implemented by **June 30, 2025**.
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- **Observation 3: In reviewing the FS-10-F, we found that the two employees included within the support staff section were claimed at an ERS (Employees’ Retirement System) rate of 12.9%. Per the District, these individuals belong to Tier 6, and according to NYSLRS (The New York State and Local Retirement System), the rate for these individuals during the 2023/2024 fiscal year should be 8.1%.**

- This audit is in reference to the Title I Grant Period of September 1, 2023 – August 31, 2024, prior to the arrival of the new Assistant Superintendent for Operations and Finance on July 8, 2024.
  - **District Response**
    - The District acknowledges the discrepancy in the ERS rate applied to the two support staff members claimed on the FS-10-F. During the 2024–2025 fiscal year, **Principal Account Clerk, Molly Goss**, identified this issue and promptly brought it to the attention of the **Assistant Superintendent for Operations and Finance, Brianne Durham**.
    - Upon further review, it was determined that the District had previously used a **blended ERS rate** across budgeting processes, including grant and general fund allocations. This practice led to the application of an incorrect retirement contribution rate for Tier 6 employees.
    - As a corrective measure, **effective immediately upon discovery in Spring 2025**, the District discontinued the use of blended rates and now applies **actual ERS contribution rates based on each employee's tier classification**. This ensures alignment with NYSLRS guidance and improves accuracy in both grant and general fund reporting.
    - The **Assistant Superintendent for Operations and Finance, Brianne Durham**, is responsible for overseeing this correction and ensuring all future retirement benefit calculations reflect individual-specific rates. These updates have been fully implemented and are in effect for all grant and general fund payroll reporting as of **July 2024**.
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➤ **Observation 4: In reviewing the FS-10-F, we found three employees who were included within the professional staff section that should have been included within the support staff section. These employees held Teacher's Aide and Nurse job titles.**

- This audit is in reference to the Title I Grant Period of September 1, 2023 – August 31, 2024, prior to the arrival of the new Assistant Superintendent for Operations and Finance on July 8, 2024.
- **District Response:**
  - The District acknowledges the misclassification of staff within the FS-10-F report, where three employees were incorrectly coded under the professional staff category instead of support staff. These employees, based on their job titles (Teacher's Aide and Nurse), should have been included in the support staff section as per NYSED grant coding guidance.
  - To correct and prevent future classification errors, the **Assistant Superintendent for Operations and Finance, Brianne Durham**, began working closely with **Principal Account Clerk, Molly Goss**, during the **2024–2025 fiscal year** to ensure all personnel are accurately assigned to the appropriate budget categories based on their job descriptions and grant requirements.
  - This process includes:
    - Ongoing training for staff responsible for grant coding and reporting

- Regular review of job titles and position assignments in alignment with NYSED guidance
  - Verification of all personnel coding before submission of grant-related financial reports
  - These corrective measures were initiated at the start of the **2024–2025 fiscal year** and are currently **ongoing**, with full oversight by the Assistant Superintendent for Operations and Finance.
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➤ **Observation 5: In reviewing our sample selection regarding the payroll ledger, we found one individual received a Lead Teacher Stipend but was not approved by the Board of Education.**

- This audit is in reference to the Title I Grant Period of September 1, 2023 – August 31, 2024, prior to the arrival of the new Assistant Superintendent for Operations and Finance on July 8, 2024.
  - **District Response:**
    - The District acknowledges that one individual received a Lead Teacher Stipend that was not formally approved by the Board of Education. This oversight occurred due to a lapse in the approval process during a time of administrative transition.
    - To correct and prevent future occurrences, the **Assistant Superintendent for Operations and Finance, Brianne Durham**, has implemented a cross-check procedure in collaboration with the **Assistant Superintendent for Instruction** and the **Principal Account Clerk, Molly Goss**. This process ensures that all stipends and additional compensation are:
      - Clearly documented with proper justification
      - Verified against official Board of Education meeting minutes
      - Approved prior to any payroll processing
      - **Effective July 8, 2024**, all stipends and extra duty pay must be submitted through a formal approval workflow that includes confirmation of Board authorization before payment is issued. This process is now in place and will be maintained and monitored by the business office in collaboration with the human resources and instructional departments.
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➤ **Observation 6: We identified one instance in which a teacher receiving a stipend partially funded by Title I did not receive the full amount due in accordance with the District’s collective bargaining agreement (WEA). The teacher, based on their step placement and hire date, was entitled to a higher stipend amount during the fiscal year under review. However, a portion of the stipend was not paid until the following year.**

- This audit is in reference to the Title I Grant Period of September 1, 2023 – August 31, 2024, prior to the arrival of the new Assistant Superintendent for Operations and Finance on July 8, 2024.
- **District Response:**

- The District acknowledges the underpayment of a stipend owed to a teacher during the fiscal year under review. Upon internal review, it was determined that the discrepancy was due to a miscalculation related to the employee's step placement and effective hire date under the terms of the **Watertown Education Association (WEA)** collective bargaining agreement.
  - This error was corrected, and the remaining stipend amount was paid to the employee in the subsequent fiscal year.
  - To prevent future errors of this nature, the **Assistant Superintendent for Operations and Finance, Brianne Durham**, in collaboration with the **Principal Account Clerk, Molly Goss**, has implemented a new review procedure **effective July 8, 2024**, that includes:
    - Cross-referencing all stipend payments with step placement, hire date, and applicable contract language
    - Ensuring payroll adjustments are made within the same fiscal year whenever discrepancies are identified
    - Verification and sign-off from both Human Resources and the Business Office before stipends are finalized and processed
    - This new protocol ensures alignment with collective bargaining agreements and guarantees timely and accurate stipend payments moving forward.
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➤ **Observation 7: During our review of the purchasing process related to Title I expenditures, we identified six instances of confirming purchase orders. Three were related to supplies and materials, and three were related to contractual services. In each case, the purchase order was created after the corresponding invoice had been received, indicating that purchases were initiated prior to formal authorization through the purchase order process.**

- This audit is in reference to the Title I Grant Period of September 1, 2023 – August 31, 2024, prior to the arrival of the new Assistant Superintendent for Operations and Finance on July 8, 2024.
- **District Response:**
  - The District acknowledges the six instances in which purchases were initiated prior to the issuance of an approved purchase order, resulting in confirming purchase orders—a practice that is not aligned with proper internal controls or purchasing procedures.
  - This issue was also identified by the District's newly appointed **Claims Auditor, Barry Yette**, in **May 2025**. Upon immediate discovery, Mr. Yette discussed the concern with the **Assistant Superintendent for Operations and Finance, Brianne Durham**. In response, the Assistant Superintendent promptly communicated with all staff involved in the purchasing process to reinforce the requirement that **no purchases are to be made without an approved purchase order** in place.
  - **Effective May 2025**, the following corrective actions have been implemented:

- All purchasing staff were retrained on proper procurement protocols, with a focus on pre-authorization through the purchase order system.
  - A written reminder was distributed district-wide reiterating the prohibition of confirming purchase orders.
  - Purchase order activity is now being reviewed monthly by the Business Office to identify and address any noncompliance.
  - The Claims Auditor continues to flag any exceptions in real time to ensure immediate corrective action.
  - **The Assistant Superintendent for Operations and Finance, Brianne Durham**, is responsible for enforcing this policy and ensuring compliance across all departments.
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➤ **Observation 8: We identified one instance in which a travel reimbursement for a District employee was incorrectly reported as contractual expense on the FS-10-F. This expense should have been recorded under the appropriate code, Code 46 – Travel Expense, in accordance with NYSED reporting guidelines.**

- This audit is in reference to the Title I Grant Period of September 1, 2023 – August 31, 2024, prior to the arrival of the new Assistant Superintendent for Operations and Finance on July 8, 2024.
- **District Response:**
  - The District acknowledges that a travel reimbursement expense was misclassified under the contractual expense code rather than under **Code 46 – Travel Expense**, as required by NYSED reporting guidelines.
  - Throughout the 2024–2025 fiscal year, **Principal Account Clerk, Molly Goss**, identified similar instances and has worked proactively with the **Assistant Superintendent for Operations and Finance, Brianne Durham**, and the **Assistant Superintendent for Instruction** to ensure accurate grant coding and budget alignment.
  - **Effective July 8, 2024**, the following corrective actions have been in place:
    - Molly Goss and the Assistant Superintendent for Operations and Finance provide **quarterly grant expenditure reports** to each program administrator responsible for grant funds.
    - These reports are used to verify that all expenses are properly coded and allowable under the terms of the grant.
    - When travel expenses exceed available funds in **Code 46**, the District takes one of two actions:
      - a) **Files a grant amendment** to reallocate funds appropriately within the grant, or
      - b) **Transfers the expense to the general fund** for proper reimbursement and reporting.

- These practices ensure that all travel reimbursements and other grant expenditures are correctly coded and compliant with NYSED requirements moving forward.
  - The **Assistant Superintendent for Operations and Finance, Brianne Durham**, is responsible for ensuring the continued implementation and oversight of this process.
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➤ **Observation 9: During our review of the materials and supplies purchasing process, we identified one purchase that was not allowed under Title I grant guidelines. The purchase involved the purchase of two chairs for a Tech Integration Specialist.**

- This audit is in reference to the Title I Grant Period of September 1, 2023 – August 31, 2024, prior to the arrival of the new Assistant Superintendent for Operations and Finance on July 8, 2024.
  - **District Response:**
    - The District acknowledges that this purchase was not allowable under Title I grant guidelines. This occurred during a period of significant administrative turnover, which impacted internal review and approval processes for grant-funded expenditures.
    - **Effective July 8, 2024**, with the appointment of a new **Assistant Superintendent for Operations and Finance, Brianne Durham**, the District implemented a more rigorous review process for all grant-related purchases. This process includes:
      - A **two-tiered review and approval** of all grant expenditures:
      - First by the **Assistant Superintendent for Instruction**, who oversees most federal grants including Title I, to ensure alignment with programmatic goals and eligibility.
      - Then by the **Assistant Superintendent for Operations and Finance** for budgetary compliance and adherence to state and federal guidelines.
    - This dual-approval system ensures that all purchases made with grant funds are compliant, necessary, and well-documented prior to approval.
    - The District is committed to ensuring ongoing compliance with all NYSED and federal grant requirements. The **Assistant Superintendent for Operations and Finance, Brianne Durham**, is responsible for the continued enforcement and monitoring of this corrective action.
-