



*Eastchester Union Free School District*

*Report on Internal Controls Pertaining to the  
Capital Project Cycle*

*March 2025*



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**Scope of Engagement**

Pursuant to the request of the Eastchester Union Free School District and in accordance with the District’s March 2024 Risk Assessment Update, we have reviewed the policies, procedures, and internal controls pertaining to the District’s capital project cycle. This internal audit report pertains to the 2024/2025 fiscal years.

The objective of our analysis was to determine whether the internal controls pertaining to capital project procedures are adequate and that duties are properly performed, thus safeguarding the District’s assets.

**Work Performed**

Our analysis consisted of the following:

1. Examined the documents provided to us by the Business Office and Facilities Department, including but not limited to the following:
  - a) Board of Education approved policies pertaining to capital projects.
  - b) Board of Education minutes and related resolutions pertaining to capital projects.
  - c) Building survey conditions reports applicable to the District’s campuses.
  - d) Budgetary account activity reports, revenue account activity reports, and general ledger reports applicable to capital projects generated by nVision as of October 2024.
  - e) Voucher packets, invoices, and supporting documentation applicable to selected capital projects.

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2. Initial planning and interviews with the former Assistant Superintendent for Finance & Facilities, Interim School Business Administrator, and the Facilities Director involved in the Capital Project Cycle. During our meetings, we had the opportunity to review documents and direct inquiries regarding transactional records, supporting documents, and timely reporting. The purpose of these interviews was to obtain knowledge as to each individual's job duties and involvement as they pertain to capital projects, day-to-day responsibilities, who they report to, and who they supervise.
3. Assessed the District's internal controls, including control effectiveness, performance, and expenditures. Assessed possible improvements pertaining to the internal controls of the capital project cycle. Such recommendations are presented within each applicable report section.
4. Prepared analysis and report. An audit exit conference was held on March 20<sup>th</sup>, 2025 with the Interim School Business Administrator and the Facilities Director. The results, findings, and recommendations contained in this report were discussed with those attending.

**Assessment of Capital Project Procedures**

The agreed-upon scope of the District's current capital project cycle is organized into seven (7) distinct categories. We have documented the capital project process by way of narratives for each categorical procedure within Exhibits 1 through 8. For ease of reference, the categories are listed below:

- ***General Controls and Governance***
- ***Capital Project Funding Procedures***
- ***Procurement and Contract Award Procedures***
- ***Capital Project Monitoring & Change Order Procedures***
- ***Capital Project Accounts Payable Procedures***
- ***Capital Project Close Out Procedures***
- ***Capital Project Recordkeeping Procedures***

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**General Controls and Governance (Exhibits 1 and 2)**

The attached Exhibits 1 and 2 summarize the general controls and governance procedures of the capital project cycle. We have made the following observations and recommendations:

The following table summarizes the processes currently carried out by each responsible Party:

<b>Party</b>	<b>Function</b>
Board of Education	Appoints the Architect and Construction Manager. Evaluates recommendations from the Facilities Director, Architect, and Construction Manager before awarding contracts. Approves construction contracts and change orders exceeding the established threshold. Authorizes General Fund appropriations for capital projects.
Superintendent of Schools	Oversees capital project approvals and financial reporting. Signs the Certificate of Substantial Completion (FP-CSC). Reviews and signs the Final Cost Report (FCR) before submission to NYSED.
Interim School Business Administrator	Manages capital project financials in collaboration with the District Treasurer. Approves purchase orders, change orders, and financial adjustments. Reviews and signs Form SA-139 (Building Project Data). Works with the District’s Financial Advisor to ensure compliance with bond referendums and borrowing strategies. Monitors capital project expenditures in nVision and Excel tracking spreadsheets.
District Treasurer	Transfers funds from the General Fund to the Capital Fund upon BOE approval. Prepares Form SA-139 and, if required, Form FP-FI (Request for Revision of Financial Information). Monitors NYSED change order approvals and maintains compliance records. Ensures all change orders are reflected in purchase orders. Reviews payment applications and verifies costs before Accounts Payable processing.
Facilities Director	Oversees daily construction activities and monitors project timelines. Maintains construction records, meeting minutes, and punch lists. Reviews and approves contractor invoices and payment applications. Conducts walkthroughs and final inspections with the Architect and Construction Manager.
Construction Manager	Manages project timelines, scheduling, and contractor performance. Conducts weekly construction meetings and documents meeting minutes. Ensures all contractors comply with bid specifications. Prepares AIA Document G701 (Change Orders) for review and approval. Obtains and submits waiver of liens, payment certifications, and closeout documents.
Architect	Develops and submits bid specifications. Provides bid advertisement guidance to comply with General Municipal Law (GML) 103. Reviews contractor bids and ensures compliance with project specifications and qualifications. Conducts walkthroughs and prepares punch lists. Prepares the Certificate of Substantial Completion (FP-CSC) and submits it to NYSED. Reviews and signs contract change orders (AIA G701).

The District has developed a five (5) year capital improvement plan indicating the District’s long-term plan of capital projects.

The District appropriately follows the New York State Education Department guidelines and procedures documented in our enclosed narratives (See Exhibits 1 through 8).

➤ *No recommendations at this time.*

***Capital Project Funding Procedures (Exhibit 3)***

The attached Exhibit 3 summarizes the capital project funding procedures of the capital project cycle. We have made the following observations and recommendations:

The Business Office maintains records of capital project expenditures and funding allocations for ongoing and future projects. Upon Board of Education approval, the District Treasurer transfers funds from the General Fund to the Capital Fund as needed. State reimbursement (building aid) is received when a project is completed, fully paid, and a final cost report is submitted. The District secures funding through bond referendums, working with fiscal advisors to assess borrowing strategies and market conditions, opting for competitive bidding or the Dormitory Authority of the State of New York (DASNY) pooled financing to minimize costs. Once borrowing is finalized, the lender provides the Business Office with a repayment schedule outlining principal and interest payments.

➤ *No recommendations at this time.*

***Procurement and Contract Award Procedures (Exhibit 4)***

The attached Exhibit 4 summarizes the procurement and contract award procedures of the capital project cycle. We have made the following observations and recommendations:

The Board of Education (BOE) appoints the Architect and Construction Manager, who oversee the capital project bidding and construction process. The Architect prepares bid specifications, which are reviewed by the Construction Manager and Facilities Director, ensuring compliance with General Municipal Law (GML) Section 103. The District advertises bids, and projects exceeding \$35,000 require competitive bidding. The Facilities Director, Administrative Assistant, Construction Manager, and Architect attend bid openings while the Business Administrator reviews results for budget compliance. The Board of Education evaluates recommendations and awards contracts to the lowest qualified bidder, with contract terms reviewed by the District's attorney. The Board President, Architect, and Construction Manager sign the AIA contract, and the Business Office records bid awards. Upon Board approval, funds are allocated in nVision, and the District Treasurer submits financial data to NYSED.

➤ *No recommendations at this time.*

***Capital Project Monitoring & Change Order Procedures (Exhibit 5)***

The attached Exhibit 5 summarizes the capital project cycle's capital project monitoring and change order procedures. We have made the following observations and recommendations:

The Facilities Director and Construction Manager oversee daily capital project progress, meeting weekly to review updates, with the Construction Manager recording minutes and the Facilities Director maintaining documentation. A monthly Facilities Committee meeting, including Board members, the Superintendent of Schools, Interim School Business Administrator, Architect, and Construction Manager, reviews project status and maintains formal records.

Change orders, used for additional work, reductions, or timeline adjustments, require contractor submission and review by the Interim School Business Administrator, Architect, and Construction Manager. If costs remain within the total project budget, no formal change order is needed. Approved AIA Document G701 Change Orders are signed by key stakeholders and sent to the Board of Education for approval. The

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Business Office distributes copies, and the District Treasurer submits Form FP-FI to NYSED for substantial revisions. The School Business Administrator updates purchase orders, while the District Treasurer and Facilities Director monitor NYSED approvals for accuracy and compliance.

We selected a random sample of four (4) capital projects totaling \$8,071,287 and analyzed four (4) change orders in the aggregate amount of \$36,155. We verified that the AIA Document G701 – Change Order documents were reviewed and approved in a timely manner.

➤ *No recommendations at this time.*

***Accounts Payable Procedures (Exhibit 6)***

The attached Exhibit 6 summarizes the accounts payable procedures of the capital project cycle. We have made the following observations and recommendations:

The District Treasurer prepares purchase orders upon Board of Education contract approvals, with the Interim School Business Administrator and Facilities Director providing final authorization. Contractors submit invoices and Form AIA Document G702 for review by the Interim School Business Administrator, Facilities Director, Architect, and Construction Manager, along with certified payroll records. They verify cost tracking, retainage variances, and supporting documentation, with financial data maintained in Excel and nVision. Upon approval, the District Treasurer verifies accuracy, contract compliance, and proper purchase order entries before forwarding invoices to Accounts Payable for processing. The Claims Auditor reviews and approves payments, while the Architect and Construction Manager submit invoices for professional services, which are reviewed by the Interim School Business Administrator and Facilities Director before submission to the Board of Education for approval and final processing through Accounts Payable.

➤ *No recommendations at this time.*

***Capital Project Close Out Procedures (Exhibit 7)***

The attached Exhibit 7 summarizes the monitoring and close-out procedures of the capital project cycle. We have made the following observations and recommendations:

The Facilities Director and Architect conduct a site walkthrough and compile a punch list of outstanding items for the contractor to address. The Architect then prepares and submits the FP-CSC – Certificate of Substantial Completion, which requires signatures from the Architect, Construction Manager, Contractor, and District. The Construction Manager collects closeout documents, with retainage held until contract completion and receipt of necessary warranties and documentation.

The Interim School Business Administrator works with the District’s financial advisor to finalize the Final Cost Report. The Business Office follows up on outstanding invoices to include them in the Final Cost Report. The Interim School Business Administrator reviews and submits the report to NYSED.

➤ *No recommendations at this time.*

***Capital Project Recordkeeping Procedures (Exhibit 8)***

The attached Exhibit 8 summarizes the recordkeeping procedures of the capital project cycle. We have made the following observations and recommendations:

**Observation/Recommendation #1**

**Risk Rating: Moderate**

We reviewed the files maintained by the District for a random sample of four (4) capital projects and noted that the District's recordkeeping process can be improved.

***The Facilities Department should maintain comprehensive capital project records, including a checklist system to track missing or outstanding documents. We recommend the capital project files to include the following:***

- 1. Regulatory Approvals: Building permit, Certificate of Approval, Code Compliance Checklist, Smart Growth Impact Statement, Asbestos Certification, SHPO Correspondence.***
- 2. Procurement & Financials: Bid documents, Board contract approvals, SA-4 Notification, SA-139 Request, FP-FI Financial Revisions, AIA Payment Applications.***
- 3. Project Completion: SED Capital Project Inspection Summary, Final Certificate of Substantial Completion, Final Cost Report.***

**Risk Rating and Opinion**

**Inherent Risk Rating:** High

**Control Risk Rating:** Moderate (Eastchester Union Free School District)

**Audit Opinion:** Needs Improvement

The District's control environment pertaining to the capital project cycle needs improvement. The recommendations noted above are aimed to improve the the capital project recordkeeping procedures and the related responsibilities and controls within the Facilities Department and Business Office.

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**Exhibits**

- Exhibit 1***      Flowchart of Capital Project Organizational Structure
- Exhibit 2***      Analysis of Capital Project Policies
- Exhibit 3***      Narratives of Capital Project Funding Procedures
- Exhibit 4***      Narratives of Capital Project Procurement & Contract Award Procedures
- Exhibit 5***      Narratives of Capital Project Monitoring & Change Order Procedures
- Exhibit 6***      Narratives of Capital Project Accounts Payable Procedures
- Exhibit 7***      Narratives of Capital Project Close Out Procedures
- Exhibit 8***      Narratives of Capital Project Recordkeeping Procedures

Please contact our Hauppauge, New York office @ 631-756-9500 if you should have any questions in this regard.

**Eastchester Union Free School District  
Internal Audit on Controls Over Capital Projects  
Analysis of Organizational Structure  
Exhibit 1**

**Board of Education**

Appoints the Architect and Construction Manager.  
Evaluates recommendations from the Facilities Director, Architect, and Construction Manager before awarding contracts.  
Approves construction contracts and change orders exceeding the established threshold.  
Authorizes General Fund appropriations for capital projects.



**Superintendent of Schools**

Oversees capital project approvals and financial reporting.  
Signs the Certificate of Substantial Completion (FP-CSC).  
Reviews and signs the Final Cost Report (FCR) before submission to NYSED.



**Interim School Business Administrator**

Manages capital project financials in collaboration with the District Treasurer.  
Approves purchase orders, change orders, and financial adjustments.  
Reviews and signs Form SA-139 (Building Project Data).  
Works with the District's Financial Advisor to ensure compliance with bond referendums and borrowing strategies.  
Monitors capital project expenditures in nVision and Excel tracking spreadsheets.



**District Treasurer**

Transfers funds from the General Fund to the Capital Fund upon BOE approval.  
Prepares Form SA-139 and, if required, Form FP-FI (Request for Revision of Financial Information).  
Monitors NYSED change order approvals and maintains compliance records.  
Ensures all change orders are reflected in purchase orders.  
Reviews payment applications and verifies costs before Accounts Payable processing.



**Facilities Director**

Oversees daily construction activities and monitors project timelines.  
Maintains construction records, meeting minutes, and punch lists.  
Reviews and approves contractor invoices and payment applications.  
Conducts walkthroughs and final inspections with the Architect and Construction Manager.



**Construction Manager**

Manages project timelines, scheduling, and contractor performance.  
Conducts weekly construction meetings and documents meeting minutes.  
Ensures all contractors comply with bid specifications.  
Prepares AIA Document G701 (Change Orders) for review and approval.  
Obtains and submits waiver of liens, payment certifications, and closeout documents.

**Architect**

Develops and submits bid specifications.  
Provides bid advertisement guidance to comply with General Municipal Law (GML) 103.  
Reviews contractor bids and ensures compliance with project specifications and qualifications.  
Conducts walkthroughs and prepares punch lists.  
Prepares the Certificate of Substantial Completion (FP-CSC) and submits it to NYSED.  
Reviews and signs contract change orders (AIA G701).

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Internal Audit on Controls Over Capital Projects  
Analysis of Facility Development Policies  
Exhibit 2***

The District has the following Board of Education approved policies, which provide guidance and outline specific procedures for the capital project cycle function:

- Policy #7000 – Facilities Development Goals
- Policy #7100 – Facilities Planning

***Applicable procedures are presented within the Narratives of Capital Project Funding, Procurement and Contract Award, Monitoring and Change Order, Accounts Payable, Close Out, and Recordkeeping Procedures (Exhibits 3, 4, 5, 6, 7, 8)***

***Eastchester Union Free School District  
Internal Audit on Controls Over Capital Projects  
Narratives of Capital Project Funding Procedures  
Exhibit 3***

The Business Office maintains records of capital project expenditures and funding allocations for ongoing and future projects.

**General Fund Appropriations**

Upon approval by the Board of Education, the District Treasurer transfers funds from the general fund to the capital fund as required.

**State Reimbursement Process**

The District receives state reimbursement (building aid) when a project is completed, fully paid, and a final cost report is submitted.

**Bond Referendums**

The District engages fiscal advisors to assess borrowing strategies and market conditions to secure cost-effective financing. Borrowing decisions are structured based on market conditions, interest costs, and Opportunities to consolidate multiple projects into a single borrowing transaction to minimize expenses.

The District may secure funding through one of the following methods:

- Competitive Bidding Process: Direct borrowing from financial institutions through a public, competitive bid.
- Dormitory Authority of the State of New York (DASNY): A pooled borrowing option that may offer lower interest rates by bundling multiple municipal financings statewide.

The District selects the most cost-effective borrowing method based on fiscal advisor recommendations.

Once borrowing is finalized, the lender provides the Business Office with a repayment schedule detailing principal and interest payments over the loan term.

***Eastchester Union Free School District  
Internal Audit on Controls Over Capital Projects  
Narratives of Capital Project Procurement & Contract Award Procedures  
Exhibit 4***

The Board of Education appoints the Architect and Construction Manager.

The Architect prepares the bid specifications for the contractors to bid on capital projects. The Construction Manager and Director of Facilities review the bid specifications.

The Architect provides the District with information regarding the advertisement of the bids to hire contractors for the construction of the Capital Projects in accordance with General Municipal Law Section (GML) 103. The District places a legal notice in the designated District Publication. The GML 103 requires public works over \$35,000 and three quotes for work under the threshold to be purchased through a bid process. Plans and specifications for construction are to be submitted to the Commissioner of Education for their approval as required by law.

The District publishes legal notices.

The Facilities Director, Administrative Assistant to the Facilities Director, Construction Manager, and Architect are present during bid openings.

The Business Administrator reviews bid results after the opening to assess budget compliance.

The Board of Education evaluates the recommendations made by the Facilities Director, Architect, and Construction Manager and awards the construction contract to the lowest bidder with the appropriate qualifications and expertise.

The District's attorney reviews and negotiates contract terms.

The BOE President, Architect, and Construction Manager sign the standard AIA contract document for capital projects.

The Business Office receives bid award letters.

With the approval of the Board of Education, the Interim School Business Administrator, and the District Treasurer, appropriate money in nVision based on the Architect's determination of the cost of the project and the Schedule of Values received from each contractor.

The District Treasurer prepares Form SA-139 – Request for Building Project Data indicating the method of financing and construction and incidental costs for the capital project. If there are any discrepancies between Form SA-4 - Notification of Building Project and Form SA-139 – Request for Building Project Data, the District Treasurer prepares Form FP-FI - Request for Revision of Financial Information to revise the financial information.

The Interim School Business Administrator reviews and signs Form SA-139 – Request for Building Project Data. Upon approval, the District Treasurer submits it to the NYSED.

***Eastchester Union Free School District  
Internal Audit on Controls Over Capital Projects  
Narratives of Capital Project Monitoring & Change Order Procedures  
Exhibit 5***

*Construction Monitoring*

The Facilities Director and Construction Manager oversee the progress of the capital projects on a daily basis. The Facilities Director and Construction Manager meet weekly to discuss the progress of the capital project. The Construction Manager records the meeting minutes, and the Facilities Director maintains them along with any pertinent correspondence in chronological order by project number.

A separate monthly meeting is held with the Facilities Committee, which is composed of the Board members, Superintendent of Schools, Interim School Business Administrator, Facilities Director, Architect, and Construction Manager, to review the status of the current capital projects. The Facilities Committee maintains minutes of their meetings.

*Change Orders*

A change order is used for additional work, a reduction of work, or for additional time on a project. Each capital project includes a budgetary line item entitled "Allowance" for unforeseen costs that are not included within the contract specifications and may occur during the course of the project. The contractors are required to submit a claim for extra work to the Interim School Business Administrator, Architect, and Construction Manager for review. Unless these additional costs do not exceed the total capital project budget, they do not require a change order request, as such amounts are included in the total capital project budget.

The contractor prepares and signs the Form AIA Document G701 – Change Order to be reviewed and signed by the Architect and Construction Manager. The Interim School Business Administrator, Facilities Director, Architect, and Construction Manager review the change order submitted by the contractor and the circumstances surrounding the increase of the capital project. The change orders are forwarded to the Board of Education for approval.

The Business Office sends the original change order to the Facilities Department and a copy to the Architect. The District Treasurer prepares Form FP-FI - Request for Revision of Financial Information to revise the financial information and submits it to the NYSED when a change order is deemed substantial.

The Interim School Business Administrator adjusts the Purchase Order to reflect the change order and maintains copies of the change order and purchase order on file.

The District Treasurer monitors the NYSED website to ensure all change orders approved have been submitted to and approved by NYSED. In addition, the Facilities Director periodically reviews the NYSED Change Order Status Report to ensure completeness and accuracy.

***Eastchester Union Free School District  
Internal Audit on Controls Over Capital Projects  
Narratives of Capital Accounts Payable Procedures  
Exhibit 6***

The District Treasurer prepares the purchase orders as the capital project contracts are awarded by the Board of Education. The Interim School Business Administrator and the Facilities Director approve the purchase orders.

The contractors submit their invoices and Form AIA Document G702 – Application and Certificate for Payment to the Interim School Business Administrator, Facilities Director, Architect, and Construction Manager for review and approval. The contractors are required to submit, along with the invoices, a certified payroll indicating the workers, their hours, and their wages. During their review, the Interim School Business Administrator, Facilities Director, District Treasurer, Architect, and Construction Manager monitor the costs to date, examine any retainage variances, and ensure that supporting documentation is attached to the application for payment. The Business Office maintains an Excel spreadsheet with the costs associated with each vendor and capital project.

Upon approval, the application for payment is forwarded to the District Treasurer to perform the following:

- Review the accuracy of the costs to date.
- Verify that the claimed expenses don't exceed the contract amount.
- Confirm the purchase order is accurately entered into the nVision accounting application.
- Maintain payment schedule by capital project.

The invoices, Form AIA Document G702 – Application and Certificate for Payment, and supporting documentation are forwarded to the Accounts Payable Department for payment processing.

The Claims Auditor reviews the voucher and applicable supporting documentation and approves it for payment.

The Architect and the Construction Manager submit their invoices for their fees and reimbursable expenses (i.e. surveying, duplication of plans, telephone expenses, and environmental testing). The Interim School Business Administrator and Facilities Director review their invoices and submit a Board resolution to approve payment. Upon approval, their invoices are processed through the normal accounts payable process.

***Eastchester Union Free School District  
Internal Audit on Controls Over Capital Projects  
Narratives of Capital Close Out Procedures  
Exhibit 7***

The Facilities Director, Architect, and Construction Manager perform a walkthrough of the construction site and prepare the punch list of open items for the contractor to resolve.

Upon completion, the Architect prepares a Form FP-CSC - Certificate of Substantial Completion and submits it to the Facilities Director and Construction Manager for review and approval. Upon review, the Superintendent of Schools signs, and the Architect files it with the NYSED.

The Construction Manager is responsible for obtaining the closeout documents, including the waiver of liens, the release of liens, payment certifications, subcontractor affidavit, etc. The retainage is held until the Facilities Director notifies the Interim School Business Administrator that the contract is completed and all warranties and closeout documents have been received.

The Facilities Department notifies the Interim School Business Administrator to prepare the Form FCR - Final Cost Report.

The Interim School Business Administrator obtains a copy of the Form FP-CSC - Certificate of Substantial Completion and prepares the Form FCR - Final Cost Report and Form FP-FI - Request for Revision of Financial Information, if necessary, based on the information reported in WinCap (i.e., Purchase orders and checks are drawn).

The Interim School Business Administrator performs follow-up procedures with the vendor and Architect for any outstanding invoices to include in the Form FCR - Final Cost Report.

The Superintendent of Schools reviews and signs the Form FCR - Final Cost Report.

The Interim School Business Administrator submits the Form FCR - Final Cost Report to the NYSED.

In the event that the District is in litigation with any contractor on a project, the Interim School Business Administrator requests, in writing, an extension from NYSED to submit the Form FP-CSC - Certificate of Substantial Completion.

***Eastchester Union Free School District  
Internal Audit on Controls Over Capital Projects  
Narratives of Capital Project Recordkeeping Procedures  
Exhibit 8***

**Facilities Department**

The Facilities Department maintains the following documents:

- Letter of Intent
- FP-SP – Scope of Proposed Project
- FP-SGIS – State Smart Growth Public Infrastructure Impact Statement
- FP-F – Application for Examination and Approval of Final Plans and Specifications
- Bid Documentation and Awards
- Form SA-4 - Notification of Building Project
- Form SA-139 – Request for Building Project Data
- Original Architect Submissions
- Environmental Testing Documentation
- Insurance Information on The Projects
- Performance Bonds
- Safety Manuals
- Notes regarding the budgeting process and other related documents available.
- Official plans and specifications approved by NYSED.
- Original building permits posted at the construction site
- Form AIA Document G702 – Application and Certificate for Payment
- Form AIA Document G701 – Change Order
- Form FP-CSC - Certificate of Substantial Completion

**Business Office**

The Business Office maintains the following documents:

- Form SA-4 - Notification of Building Project
- Form SA-139 – Request for Building Project Data
- Form FP-FI - Request for Revision of Financial Information
- Purchase Orders and Payment Vouchers.
- Original contracts with the Architect and Construction Manager
- Copies of the documentation of the bid process
- Form AIA Document G702 – Application and Certificate for Payment
- Form AIA Document G701 – Change Order
- Form FP-CSC - Certificate of Substantial Completion
- Form FCR - Final Cost Report

**Architect**

The Architect maintains the following documents:

- The Letter of Intent
- FP-SP – Scope of Proposed Project
- FP-SGIS – State Smart Growth Public Infrastructure Impact Statement
- FP-F – Application for Examination and Approval of Final Plans and Specifications
- Project specifications and plans submitted to the NYSED.