

Scotia-Glenville Central School District
Scotia, New York

March 24, 2025

Mr. Alvin Alejandro, CIA
Audit Manager
Questar III BOCES
10 Empire State Boulevard
Castleton, New York 12033

RE: FY 2024/25 Purchasing Audit Draft Report Dated March 5, 2025

Dear Mr. Alejandro:

Thank you for taking the time to conduct the internal audit of the District's purchasing process. We appreciate your attention to detail and the positive feedback you provided throughout the audit process. Please see below for the District's response to the observations.

Observation #1 – Non-availability of documentation supporting the vendor selection process.

Your recommendation that the District should ensure that a vendor selection process which complies with General Municipal Law Section 104-B and our purchasing-related Board policies be performed and documented accordingly is largely already in place. When staff enter requisitions, our purchasing procedure requires them to indicate the type of procurement in the "req source" dropdown field (e.g. state contract including contract #, EdData, low bid, sole source). We will update our procedures to include a reference to professional services and require that a form be completed and submitted for any professional service purchases that have not been competitively bid. We appreciate your suggestion of adopting a form similar to our sole source form for such purposes. That form will be created and its use implemented with the next release of our purchasing procedure memo in May 2025.

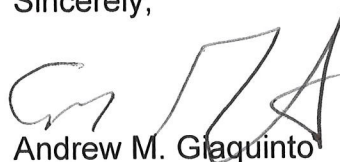
Observation #2 – Confirming purchase orders.

We would like to point out that during the 2023/24 fiscal year, our accounts payable warrants totaled \$31,475,377. During that year, our internal claims auditor flagged 14 purchases as confirming POs. Those purchases totaled \$20,872, less than .07% of the total payments made during that year. As of December 20, 2024 (fiscal

year 2024/25), 3 purchases were flagged as confirming purchase orders. The dollar value of those exceptions was less than .04% of the total payments as of that date (\$13,846,687). As you commended us for and noted in the listed key program controls, we require the concerned employee to write an explanation that is submitted to the Board of Education to explain the reason for the exception and the steps that the employee will take to prevent the exception from reoccurring. As our purchasing policies are issued twice per year, the main reason the exceptions occur is when there is personnel turnover in the affected offices.

Please let me know if you have questions or need any additional information.
Thank you for your thorough review of our purchasing process.

Sincerely,

A handwritten signature in black ink, appearing to read 'Andrew M. Glequinto', written over the printed name.

Andrew M. Glequinto
School Business Manager

pc: C. Carusone
D. Ramos