



Scotia-Glenville Central School District:  
FY 2024/25 Purchasing Audit – Final

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June 3, 2025

Board of Education  
Scotia-Glenville Central School District  
900 Preddice Parkway  
Scotia, New York 12302

We have completed the annual testing of controls for the Scotia-Glenville Central School District ("the 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 Purchasing 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 obtained samples from the population of purchase orders 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 the District faces. 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 Scotia-Glenville Central 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,

*Alvin A. Alejandro*

Alvin A. Alejandro, CIA  
Audit Manager  
Questar III BOCES

## **Objectives and Scope**

The Scotia-Glenville Central School District (“the District”) requested Internal Audit to examine the District’s Purchasing process. The key objectives included evaluating the internal controls established by the District and evaluating compliance with Section 104-B of the General Municipal Law and Purchasing related Board Policies.


The audit reviewed Purchasing activities from July 1, 2024 to November 22, 2024. Our fieldwork concluded on December 13, 2024.

## **Acknowledgements**

We would like to thank the employees of the District for their courteous and prompt assistance during our audit.

## **Conclusion**

One (1) observation was noted and is summarized below. Our recommendation is detailed in the report.

Reference	Observation	Risk	
1	Non-availability of documentation supporting the vendor selection process		Low

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<b>ENTITY NAME</b>	<b>Scotia-Glenville Central School District</b>
<b>REPORT DATE</b>	December 13, 2024
<b>PROCESS REVIEWED</b>	Purchasing
<b>EMPLOYEES INTERVIEWED</b>	Andrew Giaquinto, School Business Manager/Purchasing Agent Christine Carusone, Deputy District Treasurer Desire Ramos, Accounts Payable (A/P) Clerk Kenna Collins, Senior Payroll Audit Clerk
<b>SCOPE OF WORK</b>	<p>We reviewed the District's policies and procedures related to purchasing and conducted interviews with key employees to obtain an understanding of the processes the District has in place. In addition, we obtained a report from nVision for purchases made during the period July 1, 2024 to November 22, 2024 and selected thirty (30) samples categorized as follows to test if the purchases were made in compliance with Section 104-B of the General Municipal Law and the District's Purchasing related Board Policies and whether purchases were made based on the best price available or best interest of the District:</p> <ul style="list-style-type: none"> <li>• Ten (10) purchases with amount of up to \$4,999</li> <li>• Ten (10) purchases with amount of \$5,000 to \$19,999</li> <li>• Ten (10) purchases with amount above \$19,999</li> </ul>
<b>SCOPE RESTRICTIONS</b>	No restrictions were noted.
<b>AUDIT OBJECTIVES</b>	<ul style="list-style-type: none"> <li>• Evaluate the design and effectiveness of the system of internal controls over the Purchasing process;</li> <li>• Evaluate compliance with Section 104-B of the General Municipal Law and Purchasing related Board Policies; and</li> <li>• Provide recommendations to help mitigate any identified risks.</li> </ul>
<b>KEY PROGRAM CONTROLS</b>	<p>The District has created the following key program controls designed to meet business obligations, provide accountability, and promote operational effectiveness and efficiencies:</p> <ul style="list-style-type: none"> <li>• The District has adopted the following Board Policies to provide guidance regarding Purchasing related matters: <ul style="list-style-type: none"> <li>○ Board Policy # 6700 – Purchasing</li> <li>○ Board Policy # 6710 – Purchasing Authority</li> <li>○ Board Policy # 6720 – Procurement Procedures</li> <li>○ Board Policy # 6740 – Cooperative Purchasing</li> <li>○ Board Policy # 6750 – State Contract Purchases</li> </ul> </li> <li>• The Purchasing Agent is approved by the Board of Education on an annual basis.</li> </ul>



	<ul style="list-style-type: none"> <li>• The A/P Clerk reviews requisitions in nVision to ensure that the requisitions have all of the required documentation (e.g., vendor quotations, sole source documentation) attached.</li> <li>• All checks and voucher payments are reviewed by the Claims Auditor prior to the processing of payments. For any exceptions noted by the Claims Auditor, the District will require the concerned employee to write a letter 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 re-occurring.</li> <li>• Upon completion of the competitive bidding, the department head will examine the relevant documentation to verify the fairness of the procedure as well as to ensure that the competitive bidding had addressed the requirement of the department.</li> <li>• Piggyback agreements require the approval of the Board of Education.</li> <li>• The District has implemented a sole source form, which must be completed by the requestor when a vendor is determined as a sole source. The form requires the requestor to indicate the justification for this determination.</li> <li>• The A/P Clerk and Claims Auditor review the invoices received from the vendor for fuel purchases to verify if the prices billed to the District correspond with the prices published by the Office of General Services.</li> </ul>
<b>OBSERVATION AND RECOMMENDATION</b>	<p><b>Observation:</b> We have noted several instances where there is no evidence to support that a vendor selection process was performed, and that the justifications for selecting the vendors were reviewed and approved to be valid and adequate, as follows:</p> <ul style="list-style-type: none"> <li>• Purchases of professional services from six (6) vendors who were selected based on the District's preference; and</li> <li>• Purchases from a local vendor.</li> </ul> <p><i>Recommendation: The District should ensure that a vendor selection process, which complies with Section 104-B of the General Municipal Law and Purchasing related Board Policies, is performed and documented accordingly. The justification on selecting the vendor should be documented, reviewed, and approved by authorized personnel prior to the actual purchase transaction. The District can replicate its practice for sole source purchases to the abovementioned purchases.</i></p> <p><b>District's Corrective Action:</b> 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 employees 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 number, Educational Data Services, 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</p>

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	purposes. That form will be created and its use implemented with the next release of our purchasing procedure memo in May 2025.
<b>SUBMITTED BY:</b>	Alvin A. Alejandro, Internal Auditor – Questar III BOCES
<b>DATED:</b>	December 13, 2024