



# Eden Central School District

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## Capital Project Management

2024M-83 | October 2024

# Contents

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- Report Highlights . . . . . 1**
  
- Capital Project Management . . . . . 2**
  - How Should a Board and Officials Properly Oversee and Manage Capital Projects? . . . . 2
  - Officials Could Be More Transparent When Presenting Project Details to the Public . . . . 3
  - The Board Did Not Approve Change Orders and Officials Did Not Seek Competition for Change Order Work . . . . . 5
  - Officials Did Not Ensure Change Order Applications Were Submitted in a Timely Manner or Ensure Change Order Work Was Approved . . . . . 7
  - Officials Did Not Seek Competition for Professional Services . . . . . 8
  - What Do We Recommend? . . . . . 9
  
- Appendix A – Response From District Officials . . . . . 10**
  
- Appendix B – OSC Comment on the District’s Response. . . . . 12**
  
- Appendix C – Audit Methodology and Standards . . . . . 13**
  
- Appendix D – Resources and Services. . . . . 14**

# Report Highlights

## Eden Central School District

### Audit Objective

Determine whether the Eden Central School District (District) Board of Education (Board) and District officials provided sufficient oversight of and managed the District's 2022 capital project (project) in a transparent manner.

### Key Findings

The Board and District officials did not provide adequate oversight or manage the project in a transparent manner. We determined that:

- \$545,538 of additional work was not included in the project proposition or subsequently communicated to voters. As a result, voters were not afforded the opportunity to approve or reject the additional work.
- Officials did not seek competition for \$3.2 million paid for change order work and professional services. Therefore, officials may have paid more than if the work was awarded through a competitive process.
- The Board did not review and approve any of the 108 project change orders totaling \$1.4 million, and officials did not submit change orders to the New York State Education Department (SED) in a timely manner for approval.

### Recommendations

The audit report includes eight recommendations to help District officials improve their oversight and management of capital projects.

District officials generally agreed with our findings and recommendations and indicated they would take corrective action. Appendix B includes our comment on an issue raised in the District's response.

### Audit Period

October 14, 2020 – March 15, 2024

### Background

The District serves the Towns of Boston, Concord, Eden, Evans and North Collins in Erie County.

The Board is responsible for managing and controlling the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible for the District's day-to-day management.

The Director of Finance (Director) is responsible for administering and supervising the District's financial activities. The Superintendent of Buildings and Grounds (Building Superintendent) is responsible for directing and supervising the District's facilities operations, including capital projects and the construction manager. However, the Board is ultimately responsible for overseeing and managing the District's capital projects.

#### Quick Facts

Project Budget	\$15.9 million
Original Contracts	\$14.6 million
Change Orders (Net)	\$1.2 million
Added Work Not Included in Original Plans	\$545,538

# Capital Project Management

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In December 2020, the District's voters approved a two-part capital improvement project with an estimated maximum cost of \$15.9 million. The project's scope included transitioning the combination middle school/high school (middle/high school) to the electrical grid;<sup>1</sup> renovating classrooms, parking lots and tennis courts; upgrading lighting in various locations; and replacing the bus garage roof and windows, sidewalks and auditorium lighting at various District buildings.

The District financed the project using long-term debt and approximately \$3.3 million from its capital reserve fund. A significant portion of the capital improvement costs were eligible for reimbursement through State building aid. The Board hired a construction management firm (construction manager) to oversee the project. The Superintendent and Director told us that the project was substantially completed in December 2023.

## How Should a Board and Officials Properly Oversee and Manage Capital Projects?

A school district (district) board of education (board) and district officials should present proposed capital projects to the public in a transparent manner. To make an informed decision, voters must have a sufficiently detailed description of a project's scope, which includes a thorough description of the estimated costs, type of work to be completed, furnishings and equipment to be purchased, where the work will be performed and information regarding how the district will pay for the project.

The board should monitor progress and approve necessary changes to ensure a capital project is completed in a cost-effective manner. With any construction undertaking, changes or amendments to the project likely will occur because certain variables may not be known at the start of a capital project.

In the case of a capital improvement project, change orders typically are formal construction contract modifications, which are agreed upon by district officials and the contractor, that authorize changes to a project's scope, cost or estimated completion time. However, before entering into and approving a change order, the board and district officials must ensure that the change order complies with procurement requirements, including the district's procurement policies.

Goods and services that are not required by law to be competitively bid, such as professional services, must be procured in a manner that:

- Helps ensure the prudent and economical use of public money.
- Is in the taxpayers' best interest.
- Facilitates the acquisition of goods and services of maximum quality at the lowest possible cost under the circumstances.
- Guards against favoritism, improvidence, extravagance, fraud and abuse.

New York State General Municipal Law (GML) generally requires the board to competitively bid purchase contracts exceeding \$20,000 and public works contracts involving expenditures that exceed

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<sup>1</sup> The District had a co-generation facility in operation since 1999 that allowed the District to produce its own electricity using natural gas. Anticipated renovations include disconnecting the middle/high school building from the co-generation facility, connecting the building to the electrical grid and decommissioning the co-generation facility.

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\$35,000.<sup>2</sup> If an original construction contract is subject to competitive bidding and district officials and a contractor are considering adding work that materially varies from the original contract specifications, then officials should subject the additional work to a competitive process. By doing so, unsuccessful bidders and potential additional vendors are given the opportunity to compete on the additional work.

When determining whether the competitive bidding dollar threshold will be exceeded, the board must consider the aggregate amount reasonably expected to be spent on all purchases that are similar or essentially interchangeable within a 12-month period, commencing on the date of purchase, whether the purchases are from a single vendor or multiple vendors. If, in the aggregate, the purchase contract or contract for public work exceeds the dollar threshold, competitive bidding is required. Purchase contracts or public works contracts may not be artificially divided by making a series of purchases for lesser amounts to avoid procurement requirements.

Because the board authorizes construction contracts, it also should review and approve proposed changes to the contracts. Change orders should be presented to the board for approval in a timely manner and reviewed promptly to ensure each change order is formally approved before any additional work is started. All change orders should be properly approved by district officials, including the board president, as required by SED. In the interest of transparency, the board should document its review and approval of change orders in its meeting minutes.

SED requires certain additional reporting on change orders that exceed the statutory competitive bidding threshold of \$35,000. In these cases, on the change order certification, the district must include an explanation of why it is in the best interest of the district and the public to award a change order instead of placing the work out for public bid.

Change orders should be limited to those items needed to implement the project that was originally proposed by the district and approved by district voters and the SED Commissioner. Change orders for work not included in the original plans and specifications might not be approved by SED and, consequently, might not be eligible for building aid. Therefore, it is a best practice for districts to consult with SED before seeking approval for large change orders.

## **Officials Could Be More Transparent When Presenting Project Details to the Public**

We identified instances where the Board and District officials could have been more transparent when presenting the project's scope to the public. While the project's total costs are not expected to exceed the voter-approved budget of \$15.9 million, officials had an opportunity to complete the project for less than the approved amount. However, officials completed additional work, adjusted the project's scope and did not inform the voters of the choices they made.

The District mailed a newsletter to residents that contained a general description of the work to be completed, and the project proposition was included in the Board's meeting minutes. The proposition included a list of items to be completed and description of how the project would be funded. It also

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<sup>2</sup> GML, Section 103

indicated specific additional work that could be completed within the project’s approved cost. For example, the proposition stated that “if the budget allows after receiving construction bids, or if other items are identified, additional similar renovations, upgrades, and improvements (such as priority LED lighting installations) could be undertaken.” Ultimately, officials did not provide voters and residents with a detailed plan that fully described the additional work added to the project and did not present or discuss the additional work being planned in a public Board meeting before they authorized the work.

Also, while the adopted proposition stated that “no material change shall be made in the overall scope and nature of the Proposition No. 1 Project,” the Superintendent and Director canceled the bus garage roof replacement totaling \$239,156 without informing the Board or voters and without explaining the project modification. The Superintendent and Director told us that they canceled the bus garage roof replacement because of the mandate to convert the District’s bus fleet to electric buses, which are larger than the District’s current buses and would not fit in the existing bus garage. Two Board members and the Board President were unaware of this project change and could not recall a meeting during which the cancellation of the bus garage roof replacement was presented or discussed.

**Figure 1: Additional Work Not Included in the Original Project Plans**

<b>Domestic water and pool heater replacement</b>	\$392,945
<b>Water line replacement</b>	\$41,630
<b>Total</b>	<b>\$434,575</b>

As of December 2023, the District approved additional construction contracts and change orders totaling \$545,538 for items that were not listed or described in the original project proposition. Specifically, \$434,575 was related to additional work that was not included in the original project plans or submitted as part of the original project application to SED (Figure 1).

The remaining \$110,963 was presented as change orders to existing contracts for additional work that was not included in the original project plans (Figure 2).

The Board President and Superintendent told us that while the project was ongoing, they determined there would be excess funds and, therefore, planned to complete additional work. However, we determined that excess funds were available because officials rejected a portion of the original proposition work totaling \$575,250 in 2021. The rejected work included the bus garage roof replacement and sidewalk renovation at the elementary school. The Superintendent, Director, three Board members and the Board President told us that the changes were never presented to the Board for discussion or approval at a Board meeting.

**Figure 2: Change Orders for Work Not Included in Original Project Plans**

<b>Middle/High School</b>	
Future scoreboard	\$37,215
Install return line for domestic water heater	17,652
Pool piping modification	16,476
Replace crosswalk signs	12,557
Upgrade perimeter fencing to black vinyl	4,937
<b>Total</b>	<b>\$88,837</b>
<b>Elementary School</b>	
Display case modification	\$2,737
<b>Total</b>	<b>\$2,737</b>
<b>Grover L. Priess Primary School</b>	
Install tile carpet	\$16,127
Emergency switch module for gymnasium	2,662
Install fence gate	600
<b>Total</b>	<b>\$19,389</b>
<b>Grand Total</b>	<b>\$110,963</b>

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SED allows districts to prepare a shopping list of desired items in their original plans and specifications as added alternatives, in the event that appropriations remain at the end of a project. However, alternative items should be included in propositions submitted for voter approval.

We question why District officials did not include a list of alternate “wish list” items that could have potentially been completed within the project’s scope and budget. The Superintendent could not explain why a “wish list” was not included in the proposition. Presenting a “wish list” of alternates would have promoted transparency and afforded voters an opportunity to voice an opinion on desired project additions. By not providing this information to District voters and residents, District officials did not present the District’s project plan, including alternate work that could be completed, to the public in a transparent manner.

### **The Board Did Not Approve Change Orders and Officials Did Not Seek Competition for Change Order Work**

The Superintendent and former Building Superintendent authorized 108 change orders totaling approximately \$1.2 million<sup>3</sup> that were presented as modifications to the original construction contracts previously awarded pursuant to competitive bidding. None of the change orders were presented to the Board for review and approval or documented in the Board’s meeting minutes. In addition, 57 of the 108 change orders were subject to competitive pricing but were approved and awarded to existing project contractors without seeking competition. The remaining 51 change orders were under the competitive pricing thresholds or were credits to the District.

Although the Superintendent and the former Building Superintendent reviewed and approved change orders, the Board President did not sign any change orders, even though SED requires the Board President to sign them. The Board President told us that he was not required to sign the change orders because the Board granted the Superintendent the authorization to approve change orders of less than \$35,000.

Also, three Board members told us that they did not recall change orders being presented to them. The Superintendent told us that change orders were discussed at a meeting with the construction manager and architect, and that he was authorized to approve change orders of less than \$35,000. However, SED does not allow this responsibility to be delegated. In addition, three of the change orders each exceeded \$35,000.

Furthermore, District officials did not obtain competitive pricing for the work associated with the change orders. The District’s purchasing policy requires the Director to obtain three written quotes for public works contracts that cost between \$5,001 and \$10,000 and to competitively bid for public works contracts costing more than \$10,000.

However, the Superintendent and former Building Superintendent approved 57 change orders totaling nearly \$1.2 million without obtaining quotes or publicly advertising the work, even though the change

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<sup>3</sup> This is the net amount of 98 change orders totaling approximately \$1.3 million that increased contract costs and 10 change orders that reduced contract costs by \$107,559.



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orders each or in aggregate exceeded the competitive pricing thresholds. For example, 28 change orders totaling \$578,529 each exceeded the competitive pricing thresholds: 11 ranged from \$5,010 to \$10,000 and should have been subject to competitive quotes, and 17 ranged from \$10,480 to \$34,978 and should have been competitively bid according to the District's purchasing policy. The work related to these change orders included renovations to the middle/high school library and elementary school main office and carpet installation at the Grover L. Priess Primary School.

The Superintendent and the former Building Superintendent also did not consider the aggregate cost of similar work or purchases to determine whether competitive bidding or written quotes were required for 29 change orders totaling \$589,456. Specifically, the Superintendent and former Building Superintendent approved each of the following 23 change orders totaling \$574,955 individually, even though the change orders should have been aggregated and put out for bid in accordance with GML or the District's purchasing policy:

- Three change orders totaling \$151,165 related to sidewalk renovations at the elementary school, which were submitted by the same vendor within one month.
- Three change orders totaling \$144,450 related to building-mounted lighting, which were submitted by the same vendor on the same day.
- Four change orders totaling \$105,706 related to parking lot renovations at the elementary school, which were submitted by the same vendor within two weeks.
- Two change orders totaling \$54,338 related to generator rental and fuel for work at the middle/high school, which were submitted by the same vendor on the same day.
- Two change orders totaling \$40,130 related to graphics installations at the middle/high school, which were submitted by the same vendor on the same day.
- Two change orders totaling \$28,973 related to adding depth to walls at the elementary school, which were submitted by two different vendors within five months.
- Two change orders totaling \$22,974 related to reworking glycol lines at the middle/high school, which were submitted by the same vendor within 10 months.
- Two change orders totaling \$15,317 related to upgrading fencing to black vinyl at the middle/high school, which were submitted by the same vendor within three months.
- Three change orders totaling \$11,902 related to painting classrooms at the elementary school, which were submitted by the same vendor within 10 months.

When aggregated, the remaining six change orders required written quotes: two totaling \$7,416 for ceiling work and four totaling \$7,085 for installing interior lights. The Superintendent and former Building Superintendent approved each of these 29 change orders individually and circumvented statutory competitive bidding in some instances, and written quote requirements of the District's purchasing policy in other instances.

Rather than seeking competitive pricing, officials generally approved change orders based on quotes from contractors who were already awarded contracts for project work. Specifically, the construction manager created a proposal request (based on specifications from the architect) documenting



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the scope of the work, details of the proposed changes and instructions for contractors to submit itemized cost proposals. The construction manager then sent the proposal to specific existing project contractors, the Superintendent and former Building Superintendent. The construction manager selected specific existing project contractors based on the type of work that the contractor had already been awarded for the project.

The Director told us that if she had sought quotes or bids, it may have delayed the project and resulted in additional costs. The Superintendent told us that officials did not seek bids or quotes for change orders because it would have delayed the work, and the project would not have been completed on time.

The Superintendent also told us that the District did not obtain bids specifically related to one change order totaling \$123,000 for sidewalks, because the Board had already publicly bid the item in December 2022. However, the Board rejected this bid nine months before the Superintendent authorized the change order in September 2023, and the Board did not approve the change order. The Superintendent told us that because the contractor agreed to the originally submitted bid price, he did not believe it was necessary to bid the work again.

The Director also told us that if a change order required bids or quotes, the construction manager would take care of it. However, the Director is responsible for ensuring that officials comply with bidding requirements and the District's purchasing policy, not the construction manager.

By requesting quotes for change order work solely from specific existing project contractors, District officials did not comply with statutory requirements or the District's purchasing policy, and the proposed prices may have been more costly than if they had been awarded through a competitive process.

There are circumstances when contracts previously awarded pursuant to competitive bidding may be amended without additional competition, such as when the amendment is merely incidental. However, as a general rule, we advise officials that they should not agree to modify a contract, awarded through a competitive bidding process, in a manner that materially varies from the original specifications. To do so would place unsuccessful bidders and potential bidders at a material disadvantage because they would not have been given an opportunity to compete on the amended agreement. Instead, officials should subject the additional work to a competitive process, such as bids or written quotes, according to the competitive pricing thresholds in the District's purchasing policy.

In addition, because the Board was unaware of and did not review or approve change orders, we question how the Board could properly monitor the project's progress and implement necessary changes to ensure the project was completed in a cost-effective manner. Furthermore, change orders, and the costs associated with them, were not documented in the Board's meeting minutes or presented to District voters and residents.

### **Officials Did Not Ensure Change Order Applications Were Submitted in a Timely Manner or Ensure Change Order Work Was Approved**

Of 108 change orders, 98 totaling nearly \$1.3 million increased contract costs, and 10 change orders totaling nearly \$107,559 reduced contract costs. The project work related to all 98 change orders that increased contract costs were completed before SED approved the changes.

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The Superintendent told us that officials did not obtain prior SED approval because the work was within the project's scope, and it would delay the project if the District had to wait for approval. However, the work was not within the project's scope. Also, the Superintendent should have consulted with SED, verbally or through written communication, before completing large change orders to ensure that the work would be eligible for building aid.

Furthermore, work associated with 10 change orders totaling \$226,695 was completed on average 11 days before District officials approved the change orders. The Superintendent told us that the work was done before being approved because vendors did not submit their quotes in a timely manner. However, appropriate approvals should have been obtained before the work was completed, as required, to ensure the scope of the work was appropriate and met District needs. Moreover, if the Director solicited quotes from other vendors, rather than only the vendors already working on the project, the competition may have resulted in more timely quote submissions and possibly even lower prices.

In addition, officials submitted change orders to SED on average 10 days after the Superintendent approved them. The Director told us that the District relied on the architect to submit the change orders in a timely manner once they were approved by the Superintendent. However, the Superintendent was responsible for ensuring that the architect submitted change order applications in a timely manner.

Because the Superintendent did not ensure that proper change order approvals were obtained before the work was completed, he allowed the change order approval process to be circumvented and risked having building aid withheld.

### **Officials Did Not Seek Competition for Professional Services**

While the District's purchasing policy and procurement procedures require District officials to use a request for proposals (RFP) process when contracting for professional services, the policy and procedures do not state the dollar threshold for using the RFP process, who is responsible for requesting proposals, how many proposals should be obtained, what selection process should be used or how RFP actions should be documented.

District officials did not seek competition by requesting proposals for five professional services totaling more than \$2 million. Of that amount, nearly \$1 million was for architectural services and \$940,000 for construction management services. The three remaining professional services totaling approximately \$128,000 were for legal fees, bond service and consulting services.

The Director told us that the architect, construction management and bond service contracts were awarded before she was employed with the District. She also said that the District had been contracting with the architectural and construction management firms for many years. In addition, she told us that, at the Board's reorganizational meeting, it approved the attorney who provided the legal services. However, this approval was for general legal matters and not specifically related to the project, which had a separate contract. Furthermore, the Director told us that the Board approved the consulting services at a special Board meeting. However, this approval was for a general financial consulting service unrelated to the project.

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Because District officials did not request proposals for professional services, they may have paid more than necessary. Also, officials cannot provide assurance to taxpayers that they acquired these services without favoritism.

## **What Do We Recommend?**

The Board should:

1. Present future capital project plans in a more transparent manner and provide voters with detailed descriptions of the improvements to be made, including alternate “wish list” items.
2. Actively monitor District projects, including reviewing and approving all change orders. Also, the Board should include all relevant project information in its meeting minutes.
3. Update the purchasing policy and procedures to clearly state the dollar threshold for using an RFP process for professional services, who is responsible for requesting proposals, how many proposals should be obtained, what selection process should be used and how RFP actions should be documented.

The Board President should:

4. Approve all change orders in accordance with SED requirements.

The Board and District officials should:

5. Comply with the District’s purchasing policy and statutory requirements by carefully evaluating change orders, to help ensure similar work is appropriately aggregated, and by determining when officials should obtain bids for contracts or competitive quotes for purchases.
6. Send change order certifications to SED in a timely manner and ensure the certifications contain all required approvals.
7. Consider following SED’s best practice guidance and contact SED to discuss change orders before completing the work.
8. Comply with the District’s purchasing policy by obtaining and retaining documentation when using RFPs for professional services.

# Appendix A: Response From District Officials

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## Eden Central Schools

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**Unit Name:** Eden Central Schools

**Audit Report Title:** Capital Project Management

**Audit Report Number:** 2024M-83

To Whom It May Concern,

This correspondence is being submitted in response to the preliminary draft findings of the recently completed examination of the Eden Central School District's (the District's) capital project management audit for the period of October 14, 2020 – March 15, 2024.

The District wishes to thank the auditor for the significant amount of time spent examining the most recent Capital Project and for providing recommendations on how the District can improve its practices. The Auditor listed three key findings and eight recommendations for improved practices.

### Key Findings

- Additional work was completed that was not included in the project proposition or communicated with voters
- Competition was not sought for change orders or professional services
- The Board did not review change orders and officials did not submit change orders to the New York State Education Department in a timely manner for approval.

The Auditor correctly notes that the District was successful in completing additional work that was not included in the original project proposition. It is important to note that while additional work was completed, the project was finished under budget and done so in a manner to maximize aid. The auditor is likely correct that not every change to the project was communicated as clearly as it could have been. However, updates on the scope, sequence and projected completion of the project was provided during public Board of Education meetings. No less than fifteen presentations were completed between September 2022 and February of 2024. Board of Education meetings are open to the public, livestreamed and its recordings are available on YouTube. In addition, the Board minutes are reflective of the construction topics that were discussed.

**Raiders Have:** Respect and tolerance, **A**ppreciation, **I**ntegrity, **D**etermination, **E**mpathy, **R**esponsibility, **S**elf-control

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Although not directly addressed in the Key Findings section of the report, the auditor took issue with the District canceling a component of the project that was presented to the voters as a component of the overall scope of the project. The auditor is absolutely correct that the Superintendent, in his role as Chief Executive Officer, advised the Architects and Construction Management team, which included the Board President, that investing significant funds into replacing the bus garage roof would be a fiscally irresponsible decision. As explained to the auditor, well after the project was approved by voters, Districts were directed to transition their gas/diesel powered busses to Zero Emission Buses. In order to accommodate this mandate, the District may need to make significant and costly updates to its current transportation building that could include raising the roof to accommodate heavier and taller vehicles. Put another way, the transportation building is not designed to support ZEBs. It made no practical or fiscal sense to spend taxpayer funds on a building that may be deemed obsolete in a few years. If the District erred in anyway in regards to this component of the project it is that these facts could have been discussed more readily and transparently.

The Auditor suggests that additional work should follow the competitive bid process even when the added work was part of the original bid process. The auditor states that by not following the competitive bid process, the District may have paid more for the work than necessary. It is important to note that when the District accepted previously rejected alternate items, it did so only when contractors provided assurances that they would maintain the original bid price which was likely submitted some 18 months prior. It is further important to note that local construction costs have escalated at an incredible rate. Furthermore, the District employed a reputable Construction management firm who was responsible to ensure the original bid cost was fair market value under the then current local construction costs. Those assurances, along with the short window school districts are afforded to complete projects and finalize completion were instrumental in awarding the work in the manner in which the District did so.


See Note 1 Page 12
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The District will continue to review and update Board policies, including those related to the awarding of professional services as suggested in the report.

The auditor is correct that District erred in neglecting to have the Board President sign change orders. The auditor further notes that the District should develop a means for the entire Board to review change orders. Both recommendations are reasonable and will be addressed in the District's corrective action plan. The auditor recommends that work associated with a change order not be started and/or completed until SED has approved the change order. The auditor's rationale was that by completing the work prior to SED approval, the District risked not receiving aid in the event approval was withheld. First, SED approved all change orders associated with the project. Second, as explained to the auditor and reiterated in the report, the District, with its partners, would contact SED directly if any change order proposals seemed suspect of not being approved. There were no suspect change orders and, again, all were approved. The District followed SED guidelines as closely as possible as to the manner in which change orders were submitted. This is an area where the auditor did point out some minor areas that need improvement.

We appreciate the comprehensive approach taken by the audit team.

Sincerely,

  
Superintendent

## Appendix B: OSC Comment on the District's Response

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### Note 1

The work materially varied from the original contract and exceeded the bidding threshold. The Board was required to competitively bid the additional work.



## Appendix C: Audit Methodology and Standards

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We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. We obtained an understanding of internal controls that we deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of our work on internal controls, as well as the work performed in our audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We interviewed District officials and Board members, and reviewed Board meeting minutes, relevant laws, District policies and SED guidance, to gain an understanding of the District's capital project management.
- We examined available bid and quote documentation to assess whether the project was procured according to District policies and applicable statutes.
- We examined construction contracts, claims and change orders for adequacy and evidence of using proper methods of approvals.
- We reviewed original project propositions, a newsletter sent to voters and residents, capital project applications submitted to SED and project contracts to determine the proposed work to be completed, whether sufficient information was presented to voters and whether the project's scope was communicated clearly to District voters and residents.
- We interviewed District officials to gain an understanding of the additional work added to the project's scope.
- We reviewed all change orders to assess whether the Board properly approved the orders and complied with applicable purchasing requirements and District policies.
- We reviewed change order submissions to assess whether they were submitted to SED in a timely manner and whether change order work was completed before SED approved it.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The CAP should be posted on the District's website for public review.



## Appendix D: Resources and Services

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### **Regional Office Directory**

[www.osc.ny.gov/files/local-government/pdf/regional-directory.pdf](http://www.osc.ny.gov/files/local-government/pdf/regional-directory.pdf)

**Cost-Saving Ideas** – Resources, advice and assistance on cost-saving ideas

[www.osc.ny.gov/local-government/publications](http://www.osc.ny.gov/local-government/publications)

**Fiscal Stress Monitoring** – Resources for local government officials experiencing fiscal problems

[www.osc.ny.gov/local-government/fiscal-monitoring](http://www.osc.ny.gov/local-government/fiscal-monitoring)

**Local Government Management Guides** – Series of publications that include technical information and suggested practices for local government management

[www.osc.ny.gov/local-government/publications](http://www.osc.ny.gov/local-government/publications)

**Planning and Budgeting Guides** – Resources for developing multiyear financial, capital, strategic and other plans

[www.osc.ny.gov/local-government/resources/planning-resources](http://www.osc.ny.gov/local-government/resources/planning-resources)

**Protecting Sensitive Data and Other Local Government Assets** – A non-technical cybersecurity guide for local government leaders

[www.osc.ny.gov/files/local-government/publications/pdf/cyber-security-guide.pdf](http://www.osc.ny.gov/files/local-government/publications/pdf/cyber-security-guide.pdf)

**Required Reporting** – Information and resources for reports and forms that are filed with the Office of the State Comptroller

[www.osc.ny.gov/local-government/required-reporting](http://www.osc.ny.gov/local-government/required-reporting)

**Research Reports/Publications** – Reports on major policy issues facing local governments and State policy-makers

[www.osc.ny.gov/local-government/publications](http://www.osc.ny.gov/local-government/publications)

**Training** – Resources for local government officials on in-person and online training opportunities on a wide range of topics

[www.osc.ny.gov/local-government/academy](http://www.osc.ny.gov/local-government/academy)

## Contact

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