WEBSTER CENTRAL SCHOOL DISTRICT
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One Webster
Students First. District Proud.

To: Brian Neenan, Superintendent
From: Brian Freeman, Assistant Superintendent for Business
Re: 2024-25 Audit Corrective Action Plan
Cc: Board of Education, Audit Committee
Date: 9/23/2025

The findings and corrective actions are broken down below. Italicized comments represent the corrective action to the findings listed above it in bold lettering.

Prior Year Deficiencies in Internal Control:

Disbursements:

The District's purchasing policy allows for the use of purchase contracts of other municipalities, (piggybacking), to comply with competitive bidding requirements. However, we noted the District does not have a formal procedure to verify that contracts meet all prerequisites required under General Municipal Law. We recommend the District assign the purchasing agent to verify that all prerequisites have been met before participating in piggybacking purchase contracts.

The district is adopting the checklist procedures that have been recommended by the auditors. We will incorporate these forms and procedures into our purchasing process immediately. This item will be corrected by the end of fiscal year 2025-26.

Current Year Deficiency in Internal Control:

Quoting:

The District's procurement policy requires three written quotes for purchases over $5,000 that are not required to be competitively bid. During the course of our examination, we noted three instances in which the District did not obtain the required number of written quotations. We recommend a continued effort be made to comply with General Municipal Law and obtain written quotes as required by the District's procurement policy.

All employees with purchasing authority will be required to attend a mandatory training session. This session will review the District's procurement policy, emphasizing the specific requirement for three written quotes for purchases between $5,000 and the competitive bid threshold. We'll provide clear examples and a simplified flowchart to illustrate the process. A new Procurement Pre-Approval Checklist will be created and made a mandatory part of the purchasing process for all expenditures over $5,000. This checklist will require the user to attach copies of the three written quotes before the purchase order can be approved. This will serve as a system control to ensure compliance before a purchase is made. The Business Office will perform a quarterly audit of purchases over $5,000 to monitor compliance with *the three-quote requirement. The results of this internal audit will be reported to the Superintendent and the Audit Committee to ensure ongoing oversight and accountability*