

Bethlehem Central School District

<http://bethlehemschools.org>



TO: Jody Monroe, Superintendent
Audit Committee Members

FROM: Dana Burns, Claims Auditor *DB*

COPY: Judith E. Kehoe, CBFO
Phyllis L. Albano, Treasurer/Business Administrator

DATE: May 15, 2018

SUBJECT: Response to Internal Audit Report – Claims Auditing Follow Up

Recommendation #1: The Claims Auditor should refer to the food service awarded bid documentation to ensure the District is being billed appropriately. In addition, the Claims Auditor should be verifying the billable prices for the awarded capital project bid agreements.

Response: I have been verifying the prices for specific items on the food service invoices to ensure the prices agree with the bid documents. Several invoices were returned to the food service department for clarification and/or a request to have a credit applied to the account if the District was billed incorrectly. I am also verifying the prices on invoices for the capital projects.

Recommendation #2: The Claims Auditor should ensure supporting documentation is included to justify the claimed amounts. The Claims Auditor should also verify if the correct NYS contract reference number is being properly recorded on the purchase orders. If quotes are attached,

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the quoted prices should accurately reflect the invoiced amounts. In addition, the district should attach supporting documentation to explain the reason why items have been purchased at different prices other than the approved bid rates.

Response: I will look more closely at the supporting documentation to ensure the amounts invoiced are properly supported. There are times when I cannot easily access the state contract details online; however, in the future, I will return those claims to the originating department(s) for additional information and/or clarification.