

**Averill Park Central School District
Professional Services Contracting
Internal Control - Specific Audit
(Internal Audit Report 2019-20)**

<u>Internal Control Area</u>	<u>Recommendations</u>	<u>Corrective Action</u>
Purchasing Policy & Uniform Guidance	As part of the annual review of the Purchasing Policy, the policy should be updated to include the additional information, and comply with the Uniform Guidance regulation.	The District has prepared a Federal Uniform Guidance compliant policy for consideration by the Board, but we have deferred implementation as the Board is currently performing a policy review with NYSSBA assistance. The deferral was elected to align the pending policy with the recommended policy from NYSSBA. The District will adopt a Uniform Guidance compliant policy at this time and make any necessary alignments in the future.
Professional Services	Situations in which the selection of the professional services vendor is not following one of the methods noted in the board policy for professional services, the purchase should follow the regular policy for goods and services. This would require documented bids, written quotes, or verbal quotes based on the expected expense for the year. If this method is used, the lowest priced vendor would have to be selected unless there are extenuating circumstances. Either way, the selection process would require supporting documentation.	The District, under the direction of the Purchasing Agent will incorporate an expanded definition of Professional Services to include services requiring specialized or technical skills, expertise or knowledge, the exercise of professional judgment, or a high degree of creativity. The District will develop RFPs compliant with the District's Purchasing Policy to engage vendors for services that meet this definition of Professional Services.