



**Kenmore-Town of Tonawanda  
Union Free School District**

*Office of the Superintendent*

**Sabatino Cimato**  
Superintendent of Schools  
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September 7, 2022

Ms. Melissa A. Myers  
Chief Examiner  
295 Main Street, Suite 1032  
Buffalo, NY 14203-2510

Dear Ms. Myers,

Kenmore - Town of Tonawanda Union Free School District acknowledges receipt of your email requesting further information to address three of the key recommendations in draft Report of Examination, 2022M-41, concerning the Capital Project Change Orders of the District for the period covering September 9, 2014 - March 12, 2020

Please note that the District submitted a response letter dated July 15, 2022, that addressed the key findings and recommendations in full. This letter should be considered a supplement to that letter. The Corrective Action Plan was developed as a collaborative effort by the Superintendent, District Staff and the Board of Education.

**Response to Key Findings and Recommendations**

**Audit Recommendation 5:** The Board and District Officials should carefully evaluate change orders to ensure they are appropriately aggregated to determine whether obtaining Board approval, public bidding or competitive quotes is necessary and in compliance with statute and the District's procurement policy and regulations.

**Implementation Plan of Action:** The District, with the Board of Education Policy Committee, will review the purchasing policy related to capital projects and make any necessary revisions. District Officials will evaluate the change orders to ensure they are competitively bid or quoted following Board of Education Purchasing Policy. In addition, the Board of Education will approve all change orders \$35,000 and over and periodically review itemized reports of change orders.

**Implementation Date:** The District is currently following the procedures above for the current Capital Improvement Project and in the process of making revisions to enhance current policies to include these revisions. This will be completed by June 30, 2023.

**Person Responsible for the Implementation:** The Superintendent, the Assistant Superintendent for Finance, Director of Facilities and the Board of Education.

**Audit Recommendation 6:** The Board and District officials should review the calculations used to determine the amount of credit change orders to ensure the amount is correct and contracts are reduced by an appropriate amount.

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*The Ken-Ton school community will provide our students with the supports, tools and diverse opportunities needed to meet the challenges of an ever changing world.*

**Implementation Plan of Action:** The Board when required, and District officials will review the calculations used to determine the amount of credit change orders to ensure the amount is correct and contracts are reduced by an appropriate amount.

**Implementation Date:** The District is currently following the procedure above for the current Capital Improvement Project and in the process of making revisions to enhance current policies to include credit change orders. This will be completed by June 30, 2023.

**Person Responsible for the Implementation:** The Superintendent, the Assistant Superintendent for Finance, Director of Facilities and the Board of Education.

**Audit Recommendation 7:** The Board and District Officials should approve change orders prior to the contractor starting the work unless indicated otherwise by Board policy.

**Implementation Plan of Action:** The District and Board of Education, when required, will approve change orders to the contractor starting the work unless indicated otherwise by Board policy.

**Implementation Date:** The District is currently following the procedures above for the current Capital Improvement Project and in the process of making revisions to enhance current policies to include these provisions for work considered an emergency. This will be completed by June 30, 2023.

**Person Responsible for the Implementation:** The Superintendent, the Assistant Superintendent for Finance, Director of Facilities and the Board of Education.

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Sabatino Cimato, Superintendent

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Matt Chimera, Board President