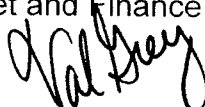





THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

TO: Audits/Budget and Finance Committee
FROM: Valerie Grey 
SUBJECT: Board of Regents Oversight – Financial Accountability
DATE: January 5, 2011
STRATEGIC GOAL: Goal 5
AUTHORIZATION(S): 

SUMMARY

Issues for Discussion

The following topics will be discussed with the Members of the Committee on Audits/Budget and Finance:

1. Presentation by Toski, Schaefer and Company
 - Results of the New York State Single Audit Findings (Attachment I)
2. Review of the Monthly Fiscal Report
3. Budget Updates
4. Completed Audits (Attachment II)

Reason(s) for Consideration

Update on Activities

Proposed Handling

Discussion and Guidance

Procedural History

The information is provided to assist the Committee in carrying out its oversight responsibilities.

Background Information

1. Results of the New York State Single Audit Findings
Toski, Schaefer and Company will brief the Committee on the results of the State of New York Single Audit as it relates to the State Education Department. The single audit looks at the Department's internal controls related to the larger federal grant programs, as well as compliance with federal regulations. The Department receives in excess of \$4 billion in federal funds, most of which is sent to local education agencies. (Attachment I)
2. Review of the Monthly Fiscal Report
The Committee will be updated on the Department State Operations expenditure and revenue projections.
3. Budget Updates
4. Completed Audits
The Committee is being presented with 26 audits this month. A summary of the audits is attached. (Attachment II)

Audits are provided as follows:

Office of Audit Services

Bay Shore Union Free School District ARRA
Broadalbin-Perth Central School District ARRA
Omni Childhood Center

Office of the State Comptroller

Fulton City School District
Gates-Chili Central School District
Goshen Central School District
Highland Central School District
McGraw Central School District
Mount Vernon City School District
Newcomb Central School District
Ossining Union Free School District
Owego-Apalachin Central School District
St. Mary's School for the Deaf Follow-up Report
Saranac Lake Central School District
School Districts' Procurement of Special Education Professional Services
(Ardsley, East Ramapo, Farmingdale, Jericho, Oyster Bay-East Norwich,
Skaneateles, Solvay, West Genesee, White Plains)
Tonawanda City School District
Uniondale Union Free School District

Recommendation

For items one (Results of the New York State Single Audit Findings), two (Review of the Monthly Fiscal Report), three (Budget Updates), and four (Completed Audits) no further action is recommended.

Timetable for Implementation

N/A

The following materials are attached:

- Department Audit Findings from the New York State Single Audit (Attachment I)
- Summary of Audit Findings Including Audit Abstracts (Attachment II)

Regents Committee on Audits/Budget and Finance
Summary of
New York State Single Audit
4/1/09 – 3/31/10
State Education Department Findings

The audit examined the following federal programs;

Title I, Part A, Special Ed.	Grants to LEA's - regular and ARRA IDEA Grants to States - regular and ARRA IDEA Preschool Grants - regular and ARRA
Rehab Services	Vocational Rehabilitation Grants to States regular and ARRA Improving Teacher Quality State Grants
State Fiscal Stabilization	Education State Grants Government Services

Five Findings

Finding number 10 -17 Special Education Grants to States and Preschool Grants (ARRA and Regular)

Insufficient subrecipient monitoring - The Program office uses a standard monitoring tool that does not address all federal requirements The Department relies on financial statements and single audit reports, and on-site reviews. However, not all subrecipients are subject to single audit and the program office has not developed a risk assessment methodology for determining monitoring visits.

A similar finding was in last year's audit.

Finding number 10-22 - Rehabilitation Services Vocational Rehabilitation Grants to States (ARRA and Regular)

The auditors visited three VESID district offices. In each office they found instances of consumer eligibility determination not being made within the required time period and/or lacking documentation of an extension. The audit also found instances where it could not be determined if the eligibility determination was made timely.

A similar finding was in last year's audit.

Finding number 10-23 - ARRA Special Education Grants to States and Preschool Grants

The program office did not establish a procedure for monitor compliance with the Davis-Bacon act and Buy American Act. Davis-Bacon is prevailing wage requirement and Buy American require the use of goods manufactured in the United States on construction projects.

Finding number 10-24 - ARRA State Fiscal Stabilization – Education and General Services

The Department did not have a monitoring process for Buy American. The Department relies on assurances and certifications.

Finding number 10-25 - ARRA State Fiscal Stabilization Fund – Government Services Recovery Act

The State did not meet its communication requirements to provide the required notification to counties at the time it was decided ARRA would be used to fund the State Share of preschool special education costs.

Corrective Actions

The Department has submitted corrective action plans for each of the five findings. Those actions include developing a new monitoring protocol for special education, expanding existing monitoring procedures, and providing training to Department staff.

**Audit Report Abstracts
Regents Committee on Audits/Budget and Finance
January 2011**

Audit	Procurement	Claims Processing	Payroll	Cash	Financial Reporting	Information Technology	Extraclassroom Activity Fund	Fingerprinting	Medical Revenue Enhancement	Other
Office of Audit Services										
Bay Shore Union Free School District					✓					
Broadalbin-Perth Central School District					✓					
New York City Department of Education - Omni Childhood Center					✓					
Office of the State Comptroller										
Ardsley Union Free School District	✓									
East Ramapo Central School District	✓									
Farmingdale Union Free School District	✓									
** Fulton City School District										
Gates-Chili Central School District			✓							
Goshen Central School District	✓									
Highland Central School District									✓	
Jericho Union Free School District	✓									
McGraw Central School District				✓		✓				
Mount Vernon City School District						✓				
* Newcomb Central School District (footnote 2)										✓
Ossining Union Free School District (footnote 3)										✓
** Owego-Apalachin Central School District										
Oyster Bay-East Norwich Central School District	✓									
St. Mary's School for the Deaf	✓									
** Saranac Lake Central School District										
Skaneateles Central School District	✓									

Audit Report Abstracts
Regents Committee on Audits/Budget and Finance
January 2011

Audit	Procurement	Claims Processing	Payroll	Cash	Financial Reporting	Information Technology	Extraclassroom Activity Fund	Fingerprinting	Medical Revenue Enhancement	Other
Solvay Union Free School District	√									
* Tonawanda City School District (footnote 1)		√								√
** Uniondale Union Free School District										
West Genesee Central School District	√									
White Plains City School District	√						√			
January 2011	11	1	1	1	3	2	1	1	1	3

- 1. Nonresident Tuition
- 2. Shared Services and Distance Learning
- 3. Administrative Cost Savings

** No recommendations

The Department's Internal Audit Workgroup met to review each of the audits being presented this month. The Department's rate setting unit will adjust tuition rates based on the audit of the Omni Childhood Center, in addition, although the fingerprinting finding has been resolved, the report has been provided to the Office of Higher Education for their information and possible future action. Letters will be sent to all of the auditees reminding them of the requirement to submit a corrective action plan.

Audit Report Abstracts
Regents Committee on Audits/Budget and Finance
 January 2011

Office of Audit Services		
Audit	Major Finding(s)	Recommendation/Response
<p>Bay Shore Union Free School District Use of American Recovery and Reinvestment Act (ARRA) Funds Awarded for the July, 1 2009 – June 30, 2010 School Year ARRA-0510-15 10th Judicial District</p>	<p>The District did not establish an appropriation for any of the ARRA funds audited (ESF and IDEA). Because there was no appropriation made, budgets for the two accounts were not tracked and available balances appeared as negatives in the District's accounting system.</p> <p>Further, the District did not have a process for ensuring compliance with federal requirements, to include minimizing time elapsing between receipt and disbursement of funds, and remitting interest earned in excess of \$100 annually on federal funds. The District also earned interest amounting to \$132.25 during this period.</p>	<p>3 recommendations</p> <p>It was recommended that the District establish an appropriation for all ARRA funds, establish procedures to address federal requirements for minimizing time elapsed on federal funds, and to return interest on federal funds.</p> <p><i>The District concurred with the recommendations and has indicated that they will implement corrective action.</i></p>
<p>Broadalbin-Perth Central School District Use of American Recovery and Reinvestment Act (ARRA) Funds Awarded for the July, 1 2009 – June 30, 2010 School Year ARRA-0710-17 4th Judicial District</p>	<p>The amount the District claimed for ARRA-ESF was the actual project cash expenditures to-date for its salaries. However, the fringe benefits portion of the claims was based on an estimate. The District also submitted ARRA-ESF claims that included cash expenditures anticipated for next month.</p> <p>The District did not establish appropriations for the ARRA-ESF accounts. Since no appropriations were made, budgets for ARRA-ESF were not tracked and available balances of the fund in the accounting system inaccurately appeared as negatives. The District also did not identify, track, and record the employee fringe benefits separately in the ESF cost codes.</p>	<p>5 recommendations</p> <p>Recommendations focused on strengthening the policies and procedures pertaining to ARRA-ESF claim costs incurred, posting costs to appropriate codes, personnel activity reports, proper documentation of jobs created and saved, and interest earned on federal funds.</p> <p><i>The District disagreed with the recommendations regarding claim</i></p>

Audit Report Abstracts
Regents Committee on Audits/Budget and Finance
January 2011

	<p>The personnel activity reports for employees who work on multiple cost objectives, of which one part is funded by the General Fund, did not account for the total activity for which each employee was compensated as required. The District also incorrectly reported the amount of jobs that were funded under section 1512 reporting.</p>	<p>costs incurred, remitting interest on federal funds, and the preparation of a list of educational expenditures.</p> <p>They have indicated that they will implement some of the recommendations.</p>
<p>New York City Department of Education Omni Childhood Center An Audit Conducted by the New York City Department of Education – Office of Auditor General CA-1001-1 1st Judicial District</p>	<p>Omni Childhood Center, Inc. (OCC) is a private agency located in Brooklyn, New York. It is authorized by the Department to serve students with disabilities, ages three and four, from New York City. OCC was approved by the Department to operate a Special Education Itinerant Teacher (SEIT) program as well as a multidisciplinary program.</p> <p>It was found that OCC incorrectly reported SEIT program costs by understating costs by \$219,950.</p> <p>Additionally, a disallowance of \$496,943 has been identified in personal service costs due to uncertified teachers and program director salary costs, unapproved bonuses being paid to consultants, unapproved supplies, advertising, legal, utilities, and vehicles expenses.</p> <p>Finally, OCC was not properly fingerprinting staff who were in direct contact with students.</p>	<p>34 recommendations</p> <p>The report's recommendations focused on strengthening the policies and procedures regarding correctly reporting program costs, personal services costs, and security clearance.</p> <p>OCC did not dispute the majority of the recommendations made by the OAG's office, and has indicated that they plan to implement corrective action.</p>

Audit Report Abstracts
Regents Committee on Audits/Budget and Finance
 January 2011

Office of the State Comptroller		
Audit	Major Finding(s)	Recommendation/Response
<p>Fulton City School District Retiree Health Insurance Payments 2010M-165 5th Judicial District</p>	<p>District officials have implemented effective internal controls by segregating the duties over the billing, collecting, recording and depositing of retiree health insurance payments. Effective internal controls were also in place to help ensure that retirees' credits are calculated correctly and approved, and are properly applied to retirees' accounts. There were no deficiencies found.</p>	<p>There were no recommendations.</p>
<p>Contract for Excellence Gates-Chili Central School District Reducing the Cost of Custodial Overtime 2010M-119 7th Judicial District</p>	<p>Of the 48 custodians who received overtime payments totaling \$355,143 from the District, 17 custodians received \$280,923, which was more than 10 percent of their gross wages. The payroll records were reviewed for 8 of these 17 custodians (totaling \$61,241) and there was no evidence found that the Facilities Supervisor had pre-approved or reviewed the overtime hours worked. Additionally, three of the eight custodians worked excessive overtime hours, including 104.3 overtime hours worked in one two-week period, 93.5 overtime hours worked in another two-week period, and a continuous 26-hour working period without any documented breaks.</p>	<p>4 recommendations</p> <p>It is recommended that the board adopt an appropriate overtime policy, evaluate the necessity for continuing weekend building checks, hire a part-time employee to provide full-house coverage, and utilize custodial staff who are already scheduled to perform building checks.</p> <p><i>The District agreed with the recommendations and has indicated that they will implement corrective action as soon as possible.</i></p>

Audit Report Abstracts
Regents Committee on Audits/Budget and Finance
January 2011

<p>Goshen Central School District Transportation Cost Savings 2010M-129 9th Judicial District</p>	<p>District officials have not developed performance measures for transportation efficiency, nor have they conducted the analyses necessary to identify how the District can lower transportation costs and still continue to meet students' needs. It was determined that the District can save money by reducing excess capacity on buses, eliminating separate private school runs, sharing transportation for students with disabilities with other districts, using in-house resources rather than contract transportation, and by increasing the bus-to-mechanic ratio. By making such changes, the District can achieve as much as \$1.1 million in annual savings and more than \$900,000 in long-term savings.</p> <p>The District also failed to investigate the possibility that it might be able to claim almost \$20,000 in additional state transportation aid. Although this matter was brought to the attention of the assistant superintendent of business in March 2010, the District did not follow up with the Department to determine whether the District could claim this additional money. As a result, the District has now missed the June 2010 deadline for filing information needed to receive these funds.</p>	<p>8 recommendations</p> <p>The report's recommendations focused on ways to lower transportation costs while still meeting students' needs. The recommendations included reducing excess capacity on buses, eliminating unnecessary private school runs, sharing transportation for disabled students with other districts, and increasing the bus-to-mechanic ratio.</p> <p><i>The District agreed that they need to pursue cost savings, but disagreed with the specific recommendations on how to do so.</i></p>
<p>Highland Central School District Medicaid Reimbursement and Special Needs Transportation 2010M-164 3rd Judicial District</p>	<p>District officials could improve the procedures for processing claims. If the District were to submit all proper claims for services, it could realize an additional revenue of up to \$11,387. It was also found that District bus drivers did not collect the data necessary to submit claims for reimbursement for special needs transportation costs.</p>	<p>4 recommendations</p> <p>The report's recommendations focused on strengthening the policies and procedures regarding the establishment of new procedures to comply with Medicaid requirements, monitoring the Medicaid claims process,</p>

Audit Report Abstracts
Regents Committee on Audits/Budget and Finance
January 2011

		<p>parental consent forms, and adequate documentation of special needs transportation by the drivers.</p> <p><i>The District has agreed with the recommendations and will implement corrective action.</i></p> <p>3 recommendations</p> <p>The report's recommendations focused on strengthening the policies and procedures regarding the segregation of duties over payroll, and the proper generation and review of audit logs.</p> <p><i>The District agreed with the recommendations and has indicated that they will implement corrective action.</i></p>
<p>McGraw Central School District Internal Controls Over Financial Software User Access 2010M-145 6th Judicial District</p>	<p>We found that District officials did not assign user access rights within the financial software based on appropriate job description and official job duties. The treasurer has unrestricted access to all financial applications within the software, can add new users to the system and change users' access rights, and make payments. Duties are also not properly segregated for the payroll clerk.</p> <p>Payments to the users of financial software totaling \$1.1 million and claims totaling \$350,000 were reviewed, and no inappropriate activity was revealed.</p>	<p>9 recommendations</p> <p>The report's recommendations focused on strengthening the policies and procedures regarding properly conducting fingerprint-support background checks for all employees with direct access to students, ensuring that all providers of student services have the required state certification, proper</p>
<p>Mount Vernon City School District Internal Controls Over Selected Operations 2010M-80 9th Judicial District</p>	<p>District officials did not perform required fingerprint-supported background checks for all prospective and current non-instructional employees who have direct contact with students, even though required by Education Law. Further, a building principal did not have the required state certification during the audit period, two new positions were not properly processed for certification by the local Civil Service Commission, and the District did not have federal employment eligibility forms on file for four of the ten employees in the review.</p>	<p>9 recommendations</p> <p>The report's recommendations focused on strengthening the policies and procedures regarding properly conducting fingerprint-support background checks for all employees with direct access to students, ensuring that all providers of student services have the required state certification, proper</p>

Audit Report Abstracts
Regents Committee on Audits/Budget and Finance
January 2011

	<p>The District also did not have adequate controls over information technology. Ten out of 110 employees with access to the financial system, had access to parts of the system that were not required to perform their job functions. A disaster recovery plan was also not in place.</p>	<p>employee documentation, user access accounts, and a disaster recovery plan.</p> <p><i>The District agrees with the recommendations and has indicated that they plan to implement corrective action.</i></p>
<p>Newcomb Central School District Resource Utilization 2010M-132 4th Judicial District</p>	<p>District officials have decided to establish an in-house program for special education, rather than obtain services through BOCES. The program has reduced transportation time and saved \$110,000 through the end of the 2009-10 school year. In addition, the District has allowed the Minerva CSD to participate in the 2010-11 program. As a result, travel time for the students will be reduced, and the two districts will save \$137,000 and 88,000 respectively.</p>	<p>1 recommendation</p> <p>It is recommended that the District continue to pursue opportunities to jointly provide special education services with neighboring districts and monitor changes in student enrollment</p> <p><i>The District agreed with the recommendation and has indicated that they will implement corrective action.</i></p>
<p>Ossining Union Free School District Administrative Costs 2010M-158 9th Judicial District</p>	<p>The audit found that the District has higher administrative costs than the average for comparable districts. It is estimated that the District could realize saving of up to \$670,000 on an annual basis. Administrative costs were analyzed using several metrics. It was found the administrative cost per pupil (\$611) exceeds the average for Westchester (\$447) and Suffolk (\$491) county districts. The audit also compared Ossining to five comparable districts and found that its administrative cost per student was the highest. In comparing the number of administrators, Ossining had the second</p>	<p>2 recommendations</p> <p>The report recommends the District analyze its administrative costs and determine why they are higher than comparable districts and determine whether cost savings could be achieved by reducing administrative staff.</p>

**Audit Report Abstracts
Regents Committee on Audits/Budget and Finance
January 2011**

	<p>highest number of the comparable districts.</p>	<p><i>The District generally agreed with the recommendations and indicated that they took some steps to reduce administrative costs prior to the audit and plan to continue to take corrective actions.</i></p>
<p>Owego-Apalachin Central School District Energy Conservation Efforts 2010M-136 6th Judicial District</p>	<p>The District purchased an energy management system in 1999 as part of a large energy capital project. In 2002, the contractor that provides maintenance on the system contacted District officials and advised them that they could save money on energy costs if they utilized more of their system's capabilities. District officials then took steps to more fully utilize their system.</p> <p>At the conclusion of the program in 2004, District officials established and implemented energy conservation procedures over building, lighting, heating, and cooling, along with staff procedures over non-district-owned electronic equipment usage.</p> <p>In addition, the new conservation procedures also required setting heating and cooling zones for occupied and non-occupied areas, as well as the requirement to obtain the District's energy specialist's approval for the use of all non-District electronic equipment, such as personal coffee pots or radios.</p> <p>As a result of these newly implemented policies, the District was able to save approximately \$1.4 million in electric and natural gas costs between May 2004 and March 2010. It is also estimated that in the future the District will continue to</p>	<p>There are no recommendations.</p>

**Audit Report Abstracts
Regents Committee on Audits/Budget and Finance
January 2011**

	<p>save about \$252,000 annually.</p>	
<p>St. Mary's School for the Deaf Follow-Up Report for Procurement and Contracting Practices (Report 2008-S-126) 2010-F-35 8th Judicial District</p>	<p>The initial report issued in May 2009, determined that the School often did not follow the Department's procedural guidance and internal policies and procedures when procuring goods and services, and as a result, eight recommendations were made.</p> <p>The School was revisited in November 2010 to assess the progress made with the recommendations. It was found that school officials had made some progress in correcting some of the problems; however, improvements were still needed. Of the eight recommendations, four have been implemented, two have been partially implemented, one has not been implemented, and one is no longer applicable.</p>	<p>The recommendations that were only partially implemented or not implemented at all, were those pertaining to the review of contracts over \$10,000 dollars, adopting lease resolutions and competitive bidding for the procurement of goods and services.</p> <p>The remainder of the recommendations have been fully implemented.</p>
<p>Saranac Lake Central School District School Building Closure 2010M-121 4th Judicial District</p>	<p>The board decided to study and ultimately close an underused elementary school building in order for the District to decrease its overall operating costs. Closing the school has resulted in significant cost savings for the District. Operational costs for the now-closed school building were reviewed and it was determined that the closure has saved the District more than \$657,000 in the current year. Of these savings, \$519,000 includes wages, salaries and fringe benefits, \$111,000 includes transportation and \$27,000 includes building operations and maintenance. The closure will likely save the District almost \$2 million over the next three years. The District is being commended for its efforts.</p>	<p>There are no recommendations.</p>

**Audit Report Abstracts
Regents Committee on Audits/Budget and Finance
January 2011**

<p>School District's Procurement of Special Education Professional Services 2010-MS-8</p> <p>Ardley Union Free School District (S9-10-08), East Ramapo Central School District (S9-10-10), Farmingdale Union Free School District (S9-10-13), Jericho Union Free School District (S9-10-11), Oyster Bay-East Norwich Central School District (S9-10-12), Skaneateles Central School District (S9-10-06), Solway Union Free School District (S9-10-05), West Genesee Central School District (S9-10-07), White Plains City School District (S9-10-09, Contract for Excellence)</p> <p>5th, 9th, 10th Judicial Districts</p>	<p>Nine school districts were audited throughout Nassau, Onondaga, Rockland and Westchester counties to determine if special education services were being procured for the best value. The nine districts audited were as follows; Skaneateles Central School District, Solway Union Free School District, West Genesee Central School District, Ardsley Union Free School District, East Ramapo Central School District, White Plains City School District, Farmingdale Union Free School District, Jericho Union Free School District, and Oyster Bay-East Norwich Central School District.</p> <p>All nine districts failed to realize a total of \$574,000 in potential cost savings in 2008-09 either because they used requests for proposals (RFP's) but did not select providers with the lowest proposed rates, or did not use RFP's at all. Of the \$3,777,000 these nine districts paid to 110 special education professional providers in 2008-09, \$3,213,000 (85 percent) was paid to 84 providers who were not selected through a competitive process, or who did not propose the lowest rates. None of the districts documented the reasons for their selections. As a result, district taxpayers paid more than necessary for these professional services.</p> <p>Three of the nine districts, Farmingdale, Oyster Bay, and Jericho, used RFP's to obtain all of their special education services but they did not select the lowest-cost vendor for 23 contracted services in the 2008-09 fiscal year. These districts could have saved a total of \$388,000 in 2008-09 by selecting the lowest-cost vendors. The remaining six districts, which used RFPs inconsistently (one district) or not at all (five districts), could have achieved potential cost savings of</p>	<p>2 general recommendations</p> <p>16 recommendations for nine districts</p> <p>It was recommended that district officials request proposals for all education professional services, as well as to develop procedures that adequately address the procurement of special education professional services.</p> <p>Six of the nine districts, Ardsley, East Ramapo, Farmingdale, Jericho, Oyster Bay, and Solway, all agreed with the recommendations and have already implemented corrective action.</p> <p>The remaining three districts Skaneateles, West Genesee, and White Plains City did not completely agree with the recommendations. These districts did not believe it was beneficial to seek competitive prices in obtaining professional special education services.</p>
--	---	---

**Audit Report Abstracts
Regents Committee on Audits/Budget and Finance
January 2011**

	<p>\$186,000 in 2008-09 by using an economically efficient RFP process.</p>	
<p>Tonawanda City School District Nonresident Tuition 2010M-111 8th Judicial District</p>	<p>The District had not specifically assigned anyone the task of tracking nonresident students for the purpose of seeking tuition reimbursements. As a result, the District did not seek reimbursements for all such children who received educational services during the audit period.</p> <p>Further, even though the business office staff were aware that they should bill for nonresident foster students, they did not question why there were no foster children identified in billing. As a result, the District failed to bill \$74,700 for seven foster children and two children attending a nonpublic school.</p>	<p>3 recommendations</p> <p>The recommendations focused on strengthening the policies and procedures pertaining to the proper identification of nonresident students and the submission of claims, billing other districts for services provided to nonresident services, and following the procedures identified in the Reimbursement for Nonresident Pupils guidelines.</p> <p><i>The District agreed with the recommendations and has indicated that they will implement corrective action.</i></p>
<p>Uniondale Union Free School District Follow Up Report 2006M-197-F 10th Judicial District</p>	<p>A report was issued in February 2007 that identified certain conditions and opportunities for District management's review and consideration. The District was later revisited to assess the progress made in implementing the recommendations, and it was found that out of the seven recommendations, six had been fully implemented and one was no longer applicable.</p>	<p>The recommendations regarding the RFP process, clearly defined contractual agreements, supporting documentation for change orders, reviewing wire transfers, timeliness of bank reconciliations, and monthly financial reporting, have all been fully implemented.</p> <p><i>The recommendation pertaining to</i></p>

Audit Report Abstracts
Regents Committee on Audits/Budget and Finance
January 2011

		<i>approval of change orders prior to payment is no long applicable.</i>
--	--	--