

FINANCE

Upon the recommendation of the Superintendent, and on the motion of _____, seconded by _____, it is resolved that the following finance actions are hereby taken:

A. General Fund Establishments and Adjustments**1. Budget Establishments for 2024-2025:**

Item #	CoSer#	Title	Establishment
150-25	533.698	SCHOOL IMPROV. W/PNW	\$ 20,700
151-25	588.495	CURR. DEV. W/WFL BOCES	\$ 3,564

These establishments will be supported as follows:

150-25	533.698	Hornell: \$20,700
151-25	588.495	Odessa-Montour: \$3,564

2. Budget Increases for 2024-2025:

Item #	CoSer #	Title	Increase	From	To
152-25	401.000	ARTS IN EDUCATON	\$ 2,923	\$ 486,404	\$ 489,327
153-25	430.000	E-LEARNING	\$ 37,000	\$ 766,443	\$ 803,443
154-25	500.000	COMMUNITY SCHOOLS-BASE	\$ 16,000	\$ 1,186,817	\$ 1,202,817
155-25	506.000	CURRICULUM DEVELOPMENT	\$ 4,457	\$ 459,906	\$ 464,363
156-25	511.000	PRINTING	\$ 44,810	\$ 1,138,221	\$ 1,183,031
157-25	513.000	LIBRARY AUTOMATION (BASE)	\$ 150	\$ 270,635	\$ 270,785
158-25	527.000	INST. MAT. DEVEL ELEM SCIENCE	\$ 2,185	\$ 1,143,553	\$ 1,145,738
159-25	535.499	EQUIP REPAIR W/CAEW	\$ 364	\$ 57,971	\$ 58,335
160-25	536.000	MODEL SCHOOLS-BASE	\$ 244	\$ 1,041,704	\$ 1,041,948
161-25	537.000	SCH CURR-BASE	\$ 31,306	\$ 2,083,376	\$ 2,114,682
162-25	553.696	SCH CURR W/OSWEGO BOCES	\$ 400	\$ 50	\$ 450
163-25	562.493	SCH CURR-W/GEN VALLEY BOCES	\$ 100,000	\$ 161,689	\$ 261,689
164-25	569.495	INTER-SCHOOL COORD W/WFL BOCES	\$ 1,641	\$ 72,042	\$ 73,683
165-25	605.000	CSC BASE	\$ 211,228	\$ 194,094	\$ 405,322
166-25	620.596	PUBLIC INFO BASE W/ALBANY BOCES	\$ 16,790	\$ 273,882	\$ 290,672
167-25	629.591	COMPUTER SERV MGMT 2/ ERIE1 BOCES	\$ 2,648	\$ 2,781,790	\$ 2,784,438
168-25	638.495	COOP BIDDING COORD (ENERGY) W/WFL	\$ 465	\$ 30,474	\$ 30,939
169-25	659.591	PLANNING SERVICE W/ERIE 1 BOCES	\$ 13,765	\$ 182,305	\$ 196,070
170-25	669.697	COMPUTER SVC. W/S. WESTCHESTER	\$ 157	\$ 57,040	\$ 57,197
171-25	670.494	COMPUTER SVC. MGMT. W/MONROE 1	\$ 4,369	\$ 16,615	\$ 20,984
172-25	674.591	NEGOTIATIONS W/ERIE 1 BOCES	\$ 725	\$ 17,306	\$ 18,031

These increases will be supported as follows:

152-25	401.000	Arkport: \$423, Avoca: \$2,500
153-25	430.000	Elmira Heights: \$23,000, Waverly: \$14,000

154-25	500.000	Avoca: \$13,520, Canaseraga: \$2,480
155-25	506.000	Elmira Heights: \$4,457
156-25	511.000	Addison: \$3,242, Alfred-Almond: \$832, Arkport: \$298, Bath: \$5,208, Bradford: \$186, Campbell-Savona: \$1,302, Canisteo-Greenwood: \$413, Elmira: \$11,186, Elmira Heights: \$2,070, Hammondsport: \$1,210, Hornell: \$242, Horseheads: \$7,987, Jasper-Troupsburg: \$8, Odessa-Montour: \$2,328, Spencer-Van Etten: \$854, Watkins Glen: \$610, Waverly: \$6,178, Chemung County: \$105, CCC: \$232, Village of Horseheads: \$78, Steuben County: \$103, Dundee: \$138
157-25	513.000	Canaseraga: \$150
158-25	527.000	Jefferson BOCES: \$351, Rockland BOCES: \$1,834
159-25	535.499	Hornell: \$364
160-25	536.000	Campbell-Savona: \$244
161-25	537.000	Arkport: \$4,360, Bath: \$9,876, Campbell-Savona: \$8,322, Elmira Heights: \$1,016, Hammondsport: \$3,400, Spencer-Van Etten: \$1,700, WFL BOCES: \$2,632
162-25	553.696	Addison: \$400
163-25	562.493	Hornell: \$100,000
164-25	569.495	Hornell: \$1,958, Jasper-Troupsburg: (\$317)
165-25	605.000	Addison: \$9,819, Elmira Heights: \$25,978, Horseheads: \$17,131, Dutchess BOCES: \$51,664, Erie 2 BOCES: \$12,011, Misc. Revenue: \$42,399, FEH BOCES: \$10,176, Questar III BOCES: \$30,197, Ulster BOCES: \$11,853
166-25	620.596	Arkport: \$2,673, Spencer-Van Etten: \$14,117
167-25	629.591	Alfred-Almond: \$77, Avoca: \$1,801, Bradford: \$210, Canaseraga: \$440, Canisteo-Greenwood: \$180, Hammondsport: (\$60)
168-25	638.495	Arkport: \$5, Avoca: \$130, Campbell-Savona: \$157, Canaseraga: \$16, Corning: \$157
169-25	659.591	Canisteo-Greenwood: \$13,765
170-25	669.697	Elmira: \$157
171-25	670.494	Elmira: \$4,369
172-25	674.591	Addison: \$725

3. Budget Decreases for 2024-2025:

Item #	CoSer #	Title	Decrease	From	To
173-25	550.591	COMPUTER SVC. INSTR W/ERIE 1 BOCES	\$ (246)	\$ 2,065,724	\$ 2,065,478
174-25	646.491	DISTANCE LEARNING W/ERIE 1 BOCES	\$ (7,369)	\$ 66,535	\$ 59,166
175-25	660.591	COMPUTER SVC. INSTR. W/ERIE 1 BOCES	\$ (567)	\$ 14,446	\$ 13,879

These decreases will be supported as follow:

173-25	550.591	Alfred-Almond: (\$1,059), Avoca: (\$1,800), Jasper-Troupsburg: \$2,613
174-25	646.491	Corning: \$586, Hornell: (\$7,955)

4. Transfers over 10K within programs for 2024-2025:

<u>COSER NO.</u>	<u>PROGRAM</u>	<u>BUDGET CODE</u>	<u>TRANSFER IN</u>	<u>TRANSFER OUT</u>
605	COMPUTER SVCS MGMT	605-7710-205-2-99	45,476	
		605-7710-816-2-99		25,000
		605-7710-818-2-99		20,476
		605-7710-210-D-06	71,260	
		605-7710-204-D-06	30,565	
		605-7710-200-D-06		101,825
		605-7710-200-D-08	53,387	
		605-7710-210-D-08		53,387
		605-7710-205-D-08	27,621	
		605-7710-400-D-08		27,621
		605-7710-204-D-14	16,965	
		605-7710-200-D-14		16,965
		605-7710-400-D-16		20,000
		605-7710-205-D-16	20,000	
702	SPECIAL ED ADMIN	702-4010-160-0-00		19,700
		702-4010-303-0-00	16,900	
		702-4010-204-1-00	2,800	

B. Purchasing

1. Approval of Resolution, as attached, to participate with other BOCES in an agreement negotiated by Erie 1 BOCES for software and licensing, packages, for the 2025-2026 fiscal year, for the NYS Instructional Contract Consortium.
2. Approval of Resolution, as attached, for the Installment Purchase Agreement for Laptops, iPads, Apple Care, iPad Cases in the amount of \$150,000.00, plus any additional fees. This IPA is for the Spencer-Van Etten CSD for a five-year term.
3. E-Rate funding year 2025, Form 470, awarded to the following vendors after a thorough evaluation, as attached.

C. 2024-2025 Capital Projects

1. Approval of the Proposed Scope of Work for the 2024-2025 Capital Project, for Coopers Campus, as attached.
2. Approval of the 2024-2025 Annual Project, Bush Campus, Bldg. 1, as attached.

D. 2024-2025 Capital Construction Projects SEQR Determination

1. Whereas, the Greater Southern Tier BOCES proposes a \$25,000 Capital Construction project at the Coopers Campus in Coopers Plains, New York. The project consists of work at the following building:

Coopers Campus – Building 12:

- a. Renovations to include modification and reconstruction of the foundations, existing concrete floor slab, walls and roof, new doors, and windows.

Building #12:

1. Materials for General Trades Renovations	\$18,000
2. Materials for Electrical Renovations	\$ 3,000
	\$21,000

Construction Budget Total	\$21,000
Architect fee	\$ 3,000
General Admin. Cost (legal, Ins., Inspect., etc.)	<u>\$ 1,000</u>
	\$25,000

Total Project Cost **\$25,000**

Whereas, all public educational facilities capital projects are subject to SEQR, and

Whereas, pursuant to the revised Commissioner's Regulations 115.9, effective November 15, 2000, the local school district must act as the Lead Agency in the State Environmental Quality Review Act (SEQR). The NYS Department of Environmental Conservation (DEC) Guidelines state that a SEQR must be completed (prior to the project being authorized by the voters in cases where funding is authorized by voter approval). SED currently recommends that the Board of Education complete the SEQR process (prior to setting a voter authorization date in cases where voter approval is required).

Therefore, be it resolved, that the Greater Southern Tier BOCES is designated as the Lead Agency and in accordance with 6NYCRR Part 617, Section 617.5 it has been determined that this review is a Type II Action and, therefore, requires no further review under SEQR.

2. Whereas the Greater Southern Tier BOCES proposes a \$1,487,750 Annual Project at the Bush Campus, Elmira, New York, Bldg. 1. Renovations to include modification and reconstruction of the conference, office, and classroom space. HUNT has reviewed the qualifications of the low bidders noted below:

a. General Trades Work:

Elmira Structures, Inc. (Base Bid)	\$874,000
Total General Trades Recommended Contract Award	\$874,000

b. Electrical Work:

John Mills Electric, Inc. (Base Bid)	\$363,000
Total Electrical Recommended Contract Award	\$363,000

c. <u>HVAC Work:</u>	
AFT Mechanical LLC (Base Bid)	\$133,500
Total HVAC Recommended Contract Award	\$133,500
d. <u>Plumbing Work:</u>	
Kuehne Construction Inc.	\$117,250
Total Plumbing Recommended Contract Award	\$117,250
Total Recommended Public Bid Award	\$1,487,750

Whereas, all public educational facilities capital projects are subject to SEQR, and

Whereas, pursuant to the revised Commissioner's Regulations 115.9, effective November 15, 2000, the local school district must act as the Lead Agency in the State Environmental Quality Review Act (SEQR). The NYS Department of Environmental Conservation (DEC) Guidelines state that a SEQR must be completed (prior to the project being authorized by the voters in cases where funding is authorized by voter approval). SED currently recommends that the Board of Education complete the SEQR process (prior to setting a voter authorization date in cases where voter approval is required).

Therefore, be it resolved, that the Greater Southern Tier BOCES is designated as the Lead Agency and in accordance with 6NYCRR Part 617, Section 617.5 it has been determined that this review is a Type II Action and, therefore, requires no further review under SEQR.

E. 2024-2025 Internal Control Audit

1. Acceptance of the 2024-2025 Internal Control Audit, as attached.

RESOLUTION OF BOARD OF EDUCATION

WHEREAS, It is the plan of a number of BOCES districts in New York, to consent to jointly enter into an agreement for the 2025 – 2026 fiscal year, to participate with the NYS Instructional Statewide Consortium for Model Schools,
and,

WHEREAS, The _____ is desirous of participating with other BOCES Districts in New York State in joint agreements for the software/learning packages and licensing mentioned above as authorized by General Municipal Law, Section 119-0, and,

BE IT RESOLVED, That the _____ Board of Education authorizes Erie 1 BOCES to represent it in all matters leading up to and entering into a contract for the purchase of and licensing of the software/learning packages, and record training sessions in Zoom and post those recorded sessions to the consortium, and,

BE IT FURTHER RESOLVED, That the _____ Board of Education agrees to assume its equitable share of the costs associated with Erie 1 BOCES negotiating the Agreements, and,

BE IT FURTHER RESOLVED, That the _____ Board of Education agrees (1) to abide by majority decisions of the participating BOCES on quality standards;
(2) Erie 1 BOCES will negotiate contracts according to the majority recommendations;
(3) that after contract agreement, it will conduct all purchasing arrangements directly with the vendor.

CERTIFICATION

It is hereby certified that the above motion was approved by the

_____ Board of Education at its meeting, duly noticed, held on _____.

Dated _____, 2025

Board Clerk

**SCHUYLER STEUBEN CHEMUNG TIOGA ALLEGANY BOCES
d/b/a Greater Southern Tier BOCES**

**Board Resolutions
March 4, 2025**

WHEREAS, Schuyler Steuben Chemung Tioga Allegany Board of Cooperative Educational Services d/b/a Greater Southern Tier BOCES (“BOCES”) is a political subdivision of the State of New York (“State”) and is duly organized and existing pursuant to the Constitution and laws of the State; and

WHEREAS, pursuant to applicable law, the governing board of BOCES (“Board”) is authorized to acquire, dispose of, and encumber personal property, including, without limitation, rights and interests in property, leases, and easements necessary to the functions or operations of BOCES; and

WHEREAS, the Board hereby finds and determines that the execution of one or more lease-purchase agreements (“Equipment Leases”) in the principal amount not exceeding the amount set forth below (“Principal Amount”) for the purpose of acquiring the property generally described below and to be described more specifically in the Equipment Leases (“Property”) for the school district identified below (“District”) is an appropriate function of BOCES; and

Description of Property: Laptops, Ipads, Apple Care, Ipad Cases

Principal Amount: \$150,000.00, plus any additional fees

District: Spencer-Van Etten Central School District; and

WHEREAS, the Board has solicited bids or quotations from qualified, interested parties with respect to the financing of BOCES’ acquisition of the Property and has selected Banc of America Public Capital Corp (“Lessor”) to provide financing for the purchase of the Property via the Equipment Leases;

NOW THEREFORE, be it resolved by the Board as follows:

1. The Board hereby determines that it has critically evaluated the financing alternatives available to it and has prepared and approved an evaluation of such financing alternatives in accordance with 2 N.Y.C.R.R. § 39.2, and that entering into the Equipment Leases and financing the acquisition of the Property thereby is in the best interests of BOCES because the estimated costs of financing the acquisition of the Property thereby are less than the estimated costs of financing the acquisition of the Property via the issuance of indebtedness under the Local Finance Law (if the acquisition may be financed in such fashion). The evaluation of financing alternatives is attached hereto as Exhibit A and incorporated herein by reference and shall be available as a public record.

2. The Board hereby determines that its entry into the Equipment Leases will not cause the aggregate amount of outstanding indebtedness of BOCES to exceed the limit set forth in paragraph c of subdivision 6 of Section 109-b of the General Municipal Law.

3. BOCES is hereby authorized and directed to enter into the Equipment Leases, acquire the Property thereby, and otherwise perform all of its obligations thereunder; provided, however, that the aggregate amount of periodic payments, excluding interest, to be made pursuant to the Equipment Leases shall not exceed the Principal Amount. Any action taken on or before the date of these resolutions by or on behalf of BOCES in connection therewith is hereby ratified and confirmed.

4. Each of the District Superintendent and the Director of Finance, acting on behalf of BOCES, is hereby authorized to negotiate, enter into, execute, and deliver one or more Equipment Leases in substantially the form set forth in the document presently before the Board, which document shall be available for public inspection at the principal office of BOCES. Each of the District Superintendent and the Director of Finance, acting on behalf of BOCES, is hereby authorized to negotiate, enter into, execute, and deliver all such other documents relating to the Equipment Lease (including, but not limited to, escrow agreements) and take all such further actions as the District Superintendent or the Director of Finance, as applicable, deems necessary or appropriate to effectuate the consummation of the transactions contemplated by and the performance by BOCES of its obligations under the Equipment Leases. Without limiting the foregoing, each of the District Superintendent and the Director of Finance shall be authorized to take all such actions as may be necessary to ensure the qualification of the interest component of rent payments made under the Equipment Leases as excludable from gross income of the Lessor under Section 103 of the Internal Revenue Code of 1986.

5. The Lessee's obligations under the Equipment Leases shall be subject to annual appropriation or renewal by the Governing Body as set forth in each Equipment Lease and the Lessee's obligations under the Equipment Leases shall not constitute general obligations of the Lessee or indebtedness under the Constitution or laws of the State.

6. The Board hereby determines that the purpose of the acquisition of the Property is an object or purpose described in subdivision 32 of paragraph (a) of Section 11.00 of the Local Finance Law, and that the period of probable usefulness of said purpose is five (5) years. Accordingly, the term of the Equipment Leases authorized by this resolution will not be in excess of five (5) years.

7. The Board hereby determines that the acquisition of the Property is a Type II action that will not have a significant effect on the environment and, therefore, no determination of significance, environmental impact statement, findings statement, or other similar action is required under the State Environmental Quality Review Act.

8. The Board hereby determines that the authorization to enter into the Equipment Leases is not subject to any mandatory or permissive referendum pursuant to the Local Finance Law or Section 109-b of the General Municipal Law.

9. These resolutions shall take effect immediately upon their adoption.

ADOPTED on this March 4, 2025

The undersigned Clerk of the Board hereby certifies and attests that (i) he or she has access to the official records of the Board of BOCES; (ii) the foregoing resolutions were duly adopted by sufficient vote of the members of the Board at a regular meeting of its members duly called, regularly convened, and attended throughout by the requisite quorum of the members thereof; (iii) such resolutions have not been amended or altered and are in full force and effect on the date stated below; and (iv) such meeting of the Board relating to the authorization and delivery of the

Equipment Lease was (a) held within the geographic boundaries of BOCES; (b) open to the public, allowing all people to attend; (c) conducted in accordance with internal procedures of the Board; and (d) conducted in accordance with the charter of BOCES, if any, and the laws of the State of New York.

Signature of Clerk

Print Name: _____

Official Title: _____

Date: _____

February 19, 2025

Matt Zrallack
CDW-G
200 N. Milwaukee Avenue,
Vernon Hills, IL 60061
Re: Form 470 Application Number: 250015244

Dear Matt Zrallack,

For E-Rate funding year 2025: Form 470 – 250015244, 470 “2025_Campbell Savona_C2” posted to the Schools & Libraries Division website on 1/17/2025. Per bid: “Campbell Savona GST BOCES - Form 470 # 250015244, after a thorough evaluation of the responses received, we have chosen to award CDW. as detailed below:

Award Location: Campbell-Savona Central School District

Award Date: February 19, 2025

Anticipated Total Expenditure:

\$16,944.50

Wireless access point and updated ethernet cables

The procurement of these services will be dependent upon the following conditions (*this does not constitute an order*):

1. Dependent on E-Rate funding approval
2. Dependent on School Board approval
3. District may purchase all, some, or none of the equipment dependent on school budget.

Thank you,

Patrick Mangino
Regional Information Center Director

Patrick Mangino

Patrick Mangino (Feb 19, 2025 15:19 EST)



Regional Information Center

Supporting the Mission of the Greater Southern Tier BOCES and Partnering Districts

February 19, 2025

Jeff Gasper
Southern Tier Network, Inc
88 E. Tioga Ave, Ste 201
Corning, NY 14830
Re: Form 470 Application Number: 250014925

Dear Rep Name

For E-Rate funding year 2025: Form 470 – 250014925,470 "2025_WAN_Fiber Connections" was posted to the Schools & Libraries Division website on January 16, 2025. Per attached bid: 2025 Broadband Interconnect Service Request for Proposal, after a thorough evaluation of the responses received, we have chosen to award Southern Tier Network. as detailed below:

Award Location: GST BOCES RIC

Award Date: February 19, 2025

Anticipated Total Expenditure:

Annual cost (Year 1): \$192,456.00

Contract Term: 10 years

Fiber Line interconnects for all GST BOCES Campuses and contingent school districts

Contract End Date: June 30, 2036

The procurement of these services will be dependent upon the following conditions (*this does not constitute an order*):

1. Dependent on E-Rate funding approval
2. Dependent on School Board approval
3. District may purchase all, some, or none of the equipment dependent on school budget.

Thank you,

Patrick Mangino
Regional Information Center Director

Patrick Mangino

Patrick Mangino (Feb 19, 2025 15:19 EST)

GST BOCES Regional Information Center

459 Philo Road, Elmira, NY 14903 ☐ Phone: 607-739-3581

"Believe in what we do; deliver what we promise"



Regional Information Center

Supporting the Mission of the Greater Southern Tier BOCES and Partnering Districts

February 19, 2025

Matt Zrallack
CDW-Government LLC
230 N. Milwaukee Ave.
Vernon Hills, IL 60061
Re: Form 470 Application Number: 250014514

Dear Matt Zrallack

For E-Rate funding year 2025: Form 470 – 250014514,470 “2025_Corning_C2” was posted to the Schools & Libraries Division website on 1/15/2025. Per bid: “137766 CDWG Bid - Corning PPASD GST BOCES - Form 470 # 250014514 “, Quote # PGPW434, after a thorough evaluation of the responses received, we have chosen to award CDW-G. as detailed below:

Award Location: Corning Painted Post Central School District

Award Date: February 19th, 2025

Anticipated Total Expenditure: \$1,891.46

Contract Term: Access point and associated licensing.

Contract End Date: All awarded items are required to be received and installed no later than September 30th, 2026.

The procurement of these services will be dependent upon the following conditions (*this does not constitute an order*):

1. Dependent on E-Rate funding approval
2. Dependent on School Board approval
3. District may purchase all, some, or none of the equipment dependent on school budget.

Thank you,

Patrick Mangino
Regional Information Center Director

Patrick Mangino

Patrick Mangino (Feb 19, 2025 15:19 EST)

GST BOCES Regional Information Center

459 Philo Road, Elmira, NY 14903 ☐ Phone: 607-739-3581

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February 19, 2025

Vito Lovecchio
ComSource
500 Plum Street Suite 400
Syracuse, NY 13204
Re: Form 470 Application Number: 250014514

Dear Vito Lovecchio,

For E-Rate funding year 2025: Form 470 – 250014514,470 “2025_Corning_C2” was posted to the Schools & Libraries Division website on January 15th, 2025. Per bid: “ERATE 25 Greater Southern Tier BOCES Corning - 470 250014514 “, Quote # 019208, after a thorough evaluation of the responses received, we have chosen to award ComSource as detailed below:

Award Location: Corning Painted Post Central School District

Award Date: February 19th, 2025

Anticipated Total Expenditure: \$59,449.39

Contract Term: UPS’s, switching and associated licensing.

Contract End Date: All awarded items are required to be received and installed no later than September 30th, 2026.

The procurement of these services will be dependent upon the following conditions (*this does not constitute an order*):

1. Dependent on E-Rate funding approval
2. Dependent on School Board approval
3. District may purchase all, some, or none of the equipment dependent on school budget.

Thank you,

Patrick Mangino
Regional Information Center Director

Patrick Mangino

Patrick Mangino (Feb 19, 2025 15:19 EST)

February 19, 2025

Vito Lovecchio
ComSource
500 Plum Street Suite 400
Syracuse, NY 13204
Re: Form 470 Application Number: 250014532

Dear Vito Lovecchio,

For E-Rate funding year 2025: Form 470 – 250014532,470 “2025_Elmira City_C2” was posted to the Schools & Libraries Division website on January 15th, 2025. Per bid: “ERATE 25 Greater Southern Tier BOCES Elmira 470250014532”, Quote # 019225, after a thorough evaluation of the responses received, we have chosen to award ComSource as detailed below:

Award Location: Elmira City School District

Award Date: February 19th, 2025

Anticipated Total Expenditure: \$10,651.77

Contract Term: Awarded as bid

Contract End Date: All awarded items are required to be received and installed no later than September 30th, 2026.

The procurement of these services will be dependent upon the following conditions (*this does not constitute an order*):

1. Dependent on E-Rate funding approval
2. Dependent on School Board approval
3. District may purchase all, some, or none of the equipment dependent on school budget.

Thank you,

Patrick Mangino
Regional Information Center Director

Patrick Mangino

Patrick Mangino (Feb 19, 2025 15:19 EST)

February 19, 2025

Vito Lovecchio
ComSource
500 Plum Street Suite 400
Syracuse, NY 13204
Re: Form 470 Application Number: 250009012

Dear Vito Lovecchio

For E-Rate funding year 2025: Form 470 – 250009012,470 “2025_GST_C2_Equipment” was posted to the Schools & Libraries Division website on December 10th, 2024. Per bid: “ERATE 25 SSCTA BOCES DBA GST BOCES 470 250009012” Quote # 018815, after a thorough evaluation of the responses received, we have chosen to award ComSource as detailed below:

Award Location: GST Boces

Award Date: February 19 2025

Anticipated Total Expenditure: \$52,940.94

Contract Term: Switching, UPS’s and associated licenses.

Contract End Date: All awarded items are required to be received and installed no later than September 30th, 2026.

The procurement of these services will be dependent upon the following conditions (*this does not constitute an order*):

1. Dependent on E-Rate funding approval
2. Dependent on School Board approval
3. District may purchase all, some, or none of the equipment dependent on school budget.

Thank you,

Patrick Mangino
Regional Information Center Director

Patrick Mangino

Patrick Mangino (Feb 19, 2025 15:19 EST)

February 19, 2025

Matt Zrallack
CDW-G
200 N. Milwaukee Avenue,
Vernon Hills, IL 60061
Re: Form 470 Application Number: 250015038

Dear Matt Zrallack,

For E-Rate funding year 2025: Form 470 – 250015038, 470 “2025_GSTRIC_C1” posted to the Schools & Libraries Division website on 1/16/2025. Per bid: “Data Transmission for Internet Access - Form 470 # 250015038, after a thorough evaluation of the responses received, we have chosen to award CDW. as detailed below:

Award Location: Greater Southern Tier BOCES Regional Information Center

Award Date: February 19th, 2025

Anticipated Total Expenditure: \$92,101.00

For: Powerswitch upgrades

The procurement of these services will be dependent upon the following conditions (*this does not constitute an order*):

1. Dependent on E-Rate funding approval
2. Dependent on School Board approval
3. District may purchase all, some, or none of the equipment dependent on school budget.

Thank you,

Patrick Mangino
Regional Information Center Director

Patrick Mangino

Patrick Mangino (Feb 19, 2025 15:19 EST)

February 19, 2025

Vito Lovecchio

ComSource, Inc.

500 Plum Street, Suite 400

Syracuse, NY 13204

Re: Form 470 Application Number: 250015053

Dear Vito,

For E-Rate funding year 2025: Form 470-250015053 2025_ElmiraCity_BusWifi_C1 was posted to the Schools & Libraries Division website on January 16, 2025. Per bid: ERATE 25 Greater Southern Tier BOCES Elmira 470 250015053, Quote #019405, after a thorough evaluation of the responses received, we have chosen to award Comsource, Inc. as detailed below:

Award Location: Elmira City School District

Award Date: February 19th 2025

Anticipated Total Expenditure:

Annual Total Cost

\$12,994

Contract Term: 1 Year

Bus Wifi

Contract End Date: June 30, 2026

The procurement of these services will be dependent upon the following conditions (*this does not constitute an order*):

1. Dependent on E-Rate funding approval
2. Dependent on School Board approval
3. District may purchase all, some, or none of the equipment dependent on school budget.

Thank you,

Patrick Mangino

Regional Information Center Director

Patrick Mangino

Patrick Mangino (Feb 19, 2025 15:19 EST)

GST BOCES Regional Information Center

459 Philo Road, Elmira, NY 14903 ☐ Phone: 607-739-3581

"Believe in what we do; deliver what we promise"

February 19, 2025

Vito Lovecchio

ComSource, Inc.

500 Plum Street, Suite 400

Syracuse, NY 13204

Re: Form 470 Application Number: 250015201

Dear Vito,

For E-Rate funding year 2025: Form 470-250015201 2025_Horseheads_BusWifi_C1 was posted to the Schools & Libraries Division website on January 16, 2025. Per attached bid: ERATE 25 Greater Southern Tier BOCES/Horseheads 470 250015201 Kajeet, Quote #019402, after a thorough evaluation of the responses received, we have chosen to award Comsource, Inc. as detailed below:

Award Location: Horseheads Central School District

Award Date: February 19th 2025

Anticipated Total Expenditure:

Annual Total Cost

\$9,946.50

Contract Term: 1 Year

Bus Wifi

Contract End Date: June 30, 2026

The procurement of these services will be dependent upon the following conditions (*this does not constitute an order*):

1. Dependent on E-Rate funding approval
2. Dependent on School Board approval
3. District may purchase all, some, or none of the equipment dependent on school budget.

Thank you,

Patrick Mangino

Regional Information Center Director

Patrick Mangino

Patrick Mangino (Feb 19, 2025 15:19 EST)

GST BOCES Regional Information Center

459 Philo Road, Elmira, NY 14903 ☐ Phone: 607-739-3581

"Believe in what we do; deliver what we promise"

February 19, 2025

Vito Lovecchio

ComSource, Inc.

500 Plum Street, Suite 400

Syracuse, NY 13204

Re: Form 470 Application Number: 250015201

Dear Vito,

For E-Rate funding year 2025: Form 470-250015201 2025_Horseheads_BusWifi_C1 was posted to the Schools & Libraries Division website on January 16, 2025. Per attached bid: ERATE 25 Greater Southern Tier BOCES/Horseheads 470 250015201 Kajeet, Quote #019402, after a thorough evaluation of the responses received, we have chosen to award Comsource, Inc. as detailed below:

Award Location: Horseheads Central School District

Award Date: February 19th 2025

Anticipated Total Expenditure:

Annual Total Cost

\$9,946.50

Contract Term: 1 Year

Bus Wifi

Contract End Date: June 30, 2026

The procurement of these services will be dependent upon the following conditions (*this does not constitute an order*):

1. Dependent on E-Rate funding approval
2. Dependent on School Board approval
3. District may purchase all, some, or none of the equipment dependent on school budget.

Thank you,

Patrick Mangino

Regional Information Center Director

Patrick Mangino

Patrick Mangino (Feb 19, 2025 15:19 EST)

February 19, 2025

Vito Lovecchio
ComSource, Inc.
500 Plum Street, Suite 400
Syracuse, NY 13204

Re: Form 470 Application Number: 250015061

Dear Vito,

For E-Rate funding year 2025: Form 470-250015201 2025_Spencer_BusWifi_C1 was posted to the Schools & Libraries Division website on January 16, 2025. Per attached bid: ERATE 25 Greater Southern Tier BOCES-Spencer 470 250015061 Kajeet, Quote #019366, after a thorough evaluation of the responses received, we have chosen to award Comsource, Inc. as detailed below:

Award Location: Spencer-VanEtten School District

Award Date: February 19, 2025

Anticipated Total Expenditure:

Annual Total Cost

\$5,235.00

Contract Term: 1 Year

Bus Wifi

Contract End Date: June 30, 2026

The procurement of these services will be dependent upon the following conditions (*this does not constitute an order*):

1. Dependent on E-Rate funding approval
2. Dependent on School Board approval
3. District may purchase all, some, or none of the equipment dependent on school budget.

Thank you,

Patrick Mangino
Regional Information Center Director

Patrick Mangino

Patrick Mangino (Feb 19, 2025 15:19 EST)

GST BOCES Regional Information Center

459 Philo Road, Elmira, NY 14903 ☐ Phone: 607-739-3581

"Believe in what we do; deliver what we promise"

February 19, 2025

Vito Lovecchio
ComSource, Inc.
500 Plum Street, Suite 400
Syracuse, NY 13204
Re: Form 470 Application Number: 250014538

Dear Rep Name

For E-Rate funding year 2025: Form 470 – 250014538, 2025_Spencer_C2 was posted to the Schools & Libraries Division website on January 15, 2025. Per attached bid: ERATE 25 Greater Southern Tier BOCES/Spencer 470 250014538, Quote #019221, after a thorough evaluation of the responses received, we have chosen to award Vendor Name. as detailed below:

Award Location: Spencer-VanEtten School District

Award Date: February 19, 2025

Anticipated Total Expenditure:

\$6,374.14

Contract Term: N/A

Cabling, SmartRack and UPS

Contract End Date: N/A

The procurement of these services will be dependent upon the following conditions (*this does not constitute an order*):

1. Dependent on E-Rate funding approval
2. Dependent on School Board approval
3. District may purchase all, some, or none of the equipment dependent on school budget.

Thank you,

Patrick Mangino
Regional Information Center Director

Patrick Mangino

Patrick Mangino (Feb 19, 2025 15:19 EST)

GST BOCES Regional Information Center

459 Philo Road, Elmira, NY 14903 ☐ Phone: 607-739-3581

"Believe in what we do; deliver what we promise"

February 19, 2025

Vito Lovecchio

ComSource, Inc.

500 Plum Street, Suite 400

Syracuse, NY 13204

Re: Form 470 Application Number: 250015320

Dear Vito,

For E-Rate funding year 2025: Form 470-250015320 2025_Watkins Glen_BusWifi_C1 was posted to the Schools & Libraries Division website on January 17, 2025. Per attached bid: ERATE 25 Greater Southern Tier BOCES/Watkins 470 250015320 Kajeet, Quote #019364, after a thorough evaluation of the responses received, we have chosen to award Comsource, Inc. as detailed below:

Award Location: Watkins Glen Central School District

Award Date: Award Date

Anticipated Total Expenditure:

Annual Total Cost

\$9,423.00

Contract Term: 1 Year

Bus Wifi

Contract End Date: June 30, 2026

The procurement of these services will be dependent upon the following conditions (*this does not constitute an order*):

1. Dependent on E-Rate funding approval
2. Dependent on School Board approval
3. District may purchase all, some, or none of the equipment dependent on school budget.

Thank you,

Patrick Mangino

Regional Information Center Director

Patrick Mangino

Patrick Mangino (Feb 19, 2025 15:19 EST)

GST BOCES Regional Information Center

459 Philo Road, Elmira, NY 14903 ☐ Phone: 607-739-3581

"Believe in what we do; deliver what we promise"



Regional Information Center

Supporting the Mission of the Greater Southern Tier BOCES and Partnering Districts

February 19, 2025

Vito Lovecchio
ComSource, Inc.
500 Plum Street, Suite 400
Syracuse, NY 13204
Re: Form 470 Application Number: 250014542

Dear Vito,

For E-Rate funding year 2025: Form 470-250014542 2025_Waverly_C2 was posted to the Schools & Libraries Division website on January 15, 2025. Per bid: ERATE 25 Greater Southern Tier BOCES/Waverly 470 250014542, Quote #019224, after a thorough evaluation of the responses received, we have chosen to award Comsource, Inc. as detailed below:

Award Location: Waverly Central School District

Award Date: February 19, 2025

Anticipated Total Expenditure:

\$24,690.09

Contract Term: 3-year term license

Switch Upgrade

The procurement of these services will be dependent upon the following conditions (*this does not constitute an order*):

1. Dependent on E-Rate funding approval
2. Dependent on School Board approval
3. District may purchase all, some, or none of the equipment dependent on school budget.

Thank you,

Patrick Mangino
Regional Information Center Director

Patrick Mangino

Patrick Mangino (Feb 19, 2025 15:19 EST)

GST BOCES Regional Information Center

459 Philo Road, Elmira, NY 14903 ☐ Phone: 607-739-3581

"Believe in what we do; deliver what we promise"






All awards

Final Audit Report

2025-02-19

Created:	2025-02-19
By:	Kayla Pierce (KAPIERCE@gstboces.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAavi7I4m8RyuW9o5P83nApDMvPmPmZ3TMz

"All awards" History

-  Document created by Kayla Pierce (KAPIERCE@gstboces.org)
2025-02-19 - 7:45:36 PM GMT
-  Document emailed to Patrick Mangino (pmangino@gstboces.org) for signature
2025-02-19 - 7:48:06 PM GMT
-  Email viewed by Patrick Mangino (pmangino@gstboces.org)
2025-02-19 - 7:58:18 PM GMT
-  Document e-signed by Patrick Mangino (pmangino@gstboces.org)
Signature Date: 2025-02-19 - 8:19:07 PM GMT - Time Source: server
-  Agreement completed.
2025-02-19 - 8:19:07 PM GMT

January 30, 2025

Mr. Brad Yackel, Director of Facilities
Greater Southern Tier BOCES
459 Philo Road
Elmira, NY 14903

RE: Coopers Campus – Building 12 Renovation Project Scope and Budget Recommendations

Mr. Yackel,

In accordance with the GST BOCES Building Condition Survey, current program needs, and subsequent meetings, Hunt proposes the Scope of Work for the Coopers Campus – Building 12 Renovation Project consisting of the following work to be completed by GST BOCES staff and students:

SCOPE AND PROPOSED BUDGET FOR THE COOPERS CAMPUS:

BUILDING # 12

- | | |
|---|----------|
| 1. Materials for General Trades Renovations | \$18,000 |
| 2. Materials for Electrical Renovations | \$3,000 |

SUBTOTAL FOR COOPERS CAMPUS	\$21,000
------------------------------------	-----------------

CONSTRUCTION BUDGET TOTAL	\$21,000
----------------------------------	-----------------

Architect Fee (Lump sum)	\$3,000
General Administration Cost (legal, insurance, inspections, etc.)	\$1,000

TOTAL PROJECT COST	\$25,000
---------------------------	-----------------

PROPOSED PROJECT SCHEDULE

- | | |
|--|-----------------------|
| 1. GST Board of Education Approval of Scope of Work..... | Feb/Mar 2025 |
| 2. Letter Of Intent submitted to SED for SED number..... | January 2025 |
| 3. HUNT EAS design..... | January 2025 |
| 4. Review Period at State Education Dept | February - April 2025 |
| 5. Construction Begins by GST BOCES..... | April 2025 |

Please review the Proposed Scope of Work, Budget and Schedule. If you should have any questions, please do not hesitate to contact me.



Michael Saglibene
Project Manager

File: U:\2365-042_II-CORRESPONDENCE-CLIENT\250130 - Coopers Campus - Building 12 Renovation Project Scope Letter.Doc

February 21, 2025

Mrs. Stacy Saglibene
District Superintendent of Schools
GST BOCES
459 Philo Road
Elmira, NY 14903

**Re: GST BOCES – 2024/25 Annual Project
HUNT 2365-044**

Dear Mrs. Saglibene:

On February 14, 2025, GST BOCES received bids from qualified contractors to perform work associated with the 2024/25 Annual Project. A Tabulation of the bids is attached for your reference. HUNT has reviewed the qualifications of the low bidders noted below and suggests that the district take the following action:

**A. SUGGESTED PUBLIC BID CONTRACT AWARD
GENERAL TRADES WORK:**

Elmira Structures, Inc.
66 Philo Road
Elmira, NY 14903

General Trades Base Bid	\$874,000
Total General Trades Recommended Contract Award	\$874,000

ELECTRICAL WORK:

John Mills Electric, Inc.
1836 Grand Central Ave
Elmira Heights, NY 14903

Electrical Base Bid	\$363,000
Total Electrical Recommended Contract Award	\$363,000

HVAC WORK:

AFT Mechanical LLC.

120 Ferris Street
Elmira, NY 14904

HVAC Base Bid	\$133,500
Total HVAC Recommended Contract Award	\$133,500

PLUMBING WORK:

Kuehne Construction Inc.

122 Garfield Ave
Penn Yan, NY 14527

Plumbing Base Bid	\$117,250
Total Plumbing Recommended Contract Award	\$117,250

Total Recommended Public Bid Award	\$1,487,750
---	--------------------

Based on our review and discussions, we recommend that the GST BOCES Board of Education award contracts to the Bidders for the base bid amounts as outlined above at their next Board Meeting scheduled for Tuesday, March 4, 2025 for the total construction project amount of **\$1,487,750**

Please do not hesitate to call me if additional information is needed to assist the Board in its considerations.

Sincerely,

HUNT ENGINEERS, ARCHITECTS, LAND SURVEYORS & LANDSCAPE ARCHITECT DPC



Jeff Robbins, AIA

[illegible]

<div> <div>GST BOCES</div> <div>GST BOCES 2024/25 Annual Project</div> <div>HUNT 2365-044</div> <div>BID TAB</div> <div>February 14, 2025</div> </div> <div> <div>HUNT</div> <div>E A S</div> </div>	
CONTRACTOR	TOTAL
John Mills Electric, Inc.	\$363,000.00
Hewitt Young Electric LLC	\$497,000.00
Matco Electric Corporation	\$508,500.00

<div> <div> GST BOCES GST BOCES 2024/25 Annual Project HUNT 2365-044 BID TAB February 14, 2025 </div> <div> HUNT E A S </div> </div>	
CONTRACTOR	TOTAL
N.J Graham INC	\$118,000.00
Kuehne Construction Inc.	\$117,250.00
Kimble, Inc.	\$118,300.00



January 30, 2025

Mr. Brad Yackel, Director of Facilities
Greater Southern Tier BOCES
459 Philo Road Drive
Elmira, NY 14903

**Re: SEQR Review – GST BOCES Coopers Building 12 Renovation Project
HUNT 2365-042**

Dear Mr. Yackel:

Hunt Engineers, Architects, Land Surveyors & Landscape Architect, DPC (HUNT) has reviewed the official compilation of Codes, Rules and Regulations of the State of New York, 6 NYCRR, Part 617.3, 617.4 and 617.5 which defines the classification of this project for SEQR review. It is understood that the proposed project will include renovating a portion of Coopers Campus – Building #12 that currently functions as a greenhouse, into a area that houses animals. The renovations will include modification and reconstruction of the foundations, existing concrete floor slab, walls and roof. New doors and windows will be provided in the renovated portion. A portion of the existing greenhouse will not be renovated during this project.

Based on the proposed scope of work, the project meets the definition of a Type II action per the attached sub-paragraph 617.5, (c), (1), (2) and (8). In addition, there is no physical alterations or disturbance at the site.

Since the project may be considered a Type II action, no further review under the SEQR process is required. According to the terms of the 2010 Letter of Resolution between the NYS Office of Parks, Recreation and Historic Preservation (OPRHP) and NYS Education Department (SED), a project is exempt from review for (i) buildings 50 years old or less at the time of the scope start of the SED project, or (ii) a building is 50 years old or older but has previously been evaluated by OPRHP and found not to meet the criteria for inclusion in the State and National Register, or (iii) the project work on a building falls under exempt work items specified in Appendix A of the Letter of Resolution that have been determined to have little or no potential impact on the character of historic resources. Coopers Campus - Building #12 is less than 50 years old and meets the criteria for exemption according to the Letter of Resolution.

To complete the SEQR process, it will be necessary for the School Board to pass a resolution determining that the project is a Type II action and thus, requires no further review under the SEQR process. The school's attorney should review our recommendation and draft a resolution for Board action. Please send a copy of the Board resolution to me for inclusion with the SED submission.

I have attached the 6 NYCRR 617 SEQR regulations for your use. If you have any questions, please do not hesitate to call me at (607) 769-1039.

Sincerely,

HUNT ENGINEERS, ARCHITECTS & LAND SURVEYORS, PC

A handwritten signature in blue ink, appearing to read "Michael L. Saglibene". The signature is stylized with large, flowing letters.

Michael L. Saglibene

U:\2365-042_II-CORRES\SEQR\250130 SEQR Type II letter for GST BOCES Building 12.doc

HUNT

**Board of Education
Greater Southern Tier BOCES
459 Philo Road
Elmira NY 14903**



FINAL

2024 - 2025

Internal Audit Risk Assessment

Update Report

FEBRUARY 2025

Executive Summary

Internal Audit performed the risk assessment update for the Greater Southern Tier BOCES, on behalf of the District's Board of Education to assist them in compliance with the NYS Five Point Plan on School District Accountability legislation and Commissioner's Regulations 170.12.

A risk assessment update includes a review of a District's operations, including but not limited to, a review of financial policies and procedures and the testing and evaluation of the district's internal controls.

Internal Audit separated the district operations into nine auditable/functional units and assigned a risk rating of low, moderate, or considerable to each unit through various testing methods such as questionnaires and discussions with district staff, sample testing of key controls, and walk-throughs.

Audit Recommendation

Scope

An annual risk assessment required by the NYS Five Point Plan on School District Accountability legislation and Commissioner's Regulations 170.12, **covering twenty-one districts**.

The risk assessment update for the Greater Southern Tier BOCES conducted during February 2025 Internal Audit is a department within Tompkins-Seneca-Tioga BOCES and supervised by the Board of Education for the Greater Southern Tier BOCES under a cooperative services agreement. The findings and recommendations in this report are the responsibility of the Board and the Internal Audit Department.

Objective

To identify factors or conditions that threaten the achievement of a district's objectives. It involves identifying significant risks to the effectiveness and efficiency of operations, to the reliability of financial reporting, and compliance with policies, procedures, applicable laws and regulations.

Methodology

The Internal Audit department complies with applicable regulations promulgated by the State Commissioner of Education and the school district's policies and procedures. Per New York Standards Internal Audit is required to develop a risk assessment of a district's operations, including but not limited to, a review of financial policies and procedures and the testing and evaluation of the district's internal controls, and an annual review and update of such risk assessment.

Internal Audit relied on the accuracy and reliability of the information provided by District personnel. Internal Audit has not audited or examined the information in detail, and we express no assurance on it.

A risk assessment update shall not only include a current year residual risk determination, but also a follow-up on any previous Internal Audit exceptions, a follow-up on any corrective action plans and any external audit exceptions (financial statement, SED, OSC, etc.).

There are three categories of risk:

- **Inherent Risk:** The nature of some activities or assets are a greater than others. Some characteristics that increase inherent risk are opportunity, new activities, complexity, changes in operating environment, changes in personnel, and rapid growth. Inherent risk is a tool in determining the susceptibility of an entity, unit, or account to fraud, waste, or abuse assuming there were no related internal controls.
- **Control Risk:** The risk that material errors or fraud prevented or detected by the internal control system.
- **Residual Risk:** Remaining and assigned risk level calculated after evaluating control and inherent risk.

The assigned residual risk rating, low, moderate, or considerable calculated after considering inherent and control risk. To establish a control risk rating, internal audit uses various testing methods such as questionnaires and discussions with district staff, sample testing of key controls, and walk throughs.

Not all risks are equal. Some are more likely, and some will have a greater impact if they occur. Risks, once identified, their probability and significance assessed. Upon identifying and assessing risk, the district must decide how to deal with it. Based on a cost/benefit analysis, in some cases, the decision may be to control it; in others, it may be to accept it.

Residual Risk ratings categorized as *Low*, *Moderate*, or *Considerable*, but also with a number rating. The number rating based on several factors such as the severity of internal control recommendations, materiality, probability, and significance. In addition, the residual risk can affect recent audit reports or findings by other federal, state, or independent auditors. See the graphic below for the Residual Risk Rating Scale.



Results and Recommendations

The NYS Education Department has outlined twenty-four different areas for auditing by internal audit. Internal Audit has merged and re-categorized all twenty-four areas into the following nine auditable/functional units:

- | | |
|---------------------------------|--------------------------------------|
| • Revenue and Cash Management | • Accounting and Reporting |
| • Purchasing and Expenditures | • Assets and Inventory |
| • Payroll and Personnel | • Facilities Maint. and Construction |
| • Extra classroom Activity Fund | • Student Services and Data |
| • Governance | |

Using the methodology explained above, internal audit has determined and assigned a residual risk rating to all nine auditable/functional areas for the Greater Southern Tier BOCES. The following portion of the report explains those ratings. In accordance with the NYS Five Point Plan, Internal Audit required to recommend changes for strengthening controls and reducing identified risks where possible, and to specify time for implementation of such recommendations. The recommendations are to assist the district in managing and reducing risk. Note that the enhancements recommended are not the only contributing factors to the ratings of *Moderate* or *Considerable* risk. As explained above, many areas are inherently riskier.

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk	
1. Governance and Control Environment	23-24	Moderate	Low	Low-2	
	24-25	Low	Low	Low-2	

- All current board members have the training requirements completed and copies of certificate are on file with the district clerk.
- A review of the BOE meeting minutes and reorganization minutes detailed and covered GST BOCES.
- The Accountant, Treasurer and business office staff have good controls as witnessed from sampling done.
- Copies of the external audit report by INSERO&CO including Governance and management letter are on file in my report.

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk	
2. Facilities Maintenance & Construction	23-24	Low	Low	Low-2	
	24-25	Low	Low	Low-2	

- The building conditions survey report reviewed and updated to comply with State five-year plan.
- AVI (Annual Visual Inspection) completed.
- During October/November the Director of Facilities (Brad Yackel) and Business Administrator review the 3–5-year plan for purchasing of equipment needed, including but not limited to trucks, mowers, scrubbers, and all maintenance and janitorial needs. All other large, proposed items reviewed at this time.
- Monitoring of badges and access to all campuses. New badge request, access control record sheet, termination request form (samples of each provided) showing all necessary information for all areas of concern and appropriate signatures. Good segregation of duties.
- Inspections done by TST BOCES in July and completed annually. Copies provided.
- Certificate of Occupancy given to appropriate staff and posted at each campus.
- Annual Capital improvement project (Hunt) for Two million dollars requested. Annually.
- Large quote information using bidding. Diesel Tank Bid (Coopers) copies of the entire bid process part of my records and has all the necessary information.
- Facilities information: 56 buildings, 356,000 square footage, Coopers 218, Wildwood 26.4 and Bush campus 207 acres, with a total of 34 employees. Total budget fiscal year 23-24 \$3,702,680.

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk	
3. Revenue & Cash Management	23-24	Low	Low	Low-2	
	24-25	Low	Low	Low-2	

- The district has segregation of duties surrounding the cash receipts, revenue status reports, reconciliation, wire transfer, monthly cash balances, outstanding check register and billing processes. (Merlyn / Tom)
- Request and agreement for vendor payment arrangements (Government clients only such as, State aid and grants.)
- Cash receipts journal reviewed showing details for transaction dates, customer/description and the debits and credits for each entry. Three copies for my file.
- Samples of deposits done, and all were done in a timely and accurate manner, and all agreed with the general ledger, bank statements, bank reconciliations, and cash logs.
- Deposits made electronically and reports printed. Checks kept by BOCES for the records.
- Cash deposited sent either by a courier or Loomis dispatch service contract.
- Signatures observed during the testing process are computerized and investigation verified password protected used only thus adding security for use by other staff. When staff is unavailable, back up staff available and able to complete all transactions. Good SOD is available.

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk	
4. Assets and Inventory	23-24	Low	Low	Low-2	
	24-25	Low	Low	Low-2	

- Meeting with Tammy Little, senior account clerk typist and the employee who handles the area of Fixed Assets and Inventory.
- General fund and Federal fund back up documentation on file. All information is on the BOCES system.
- GST BOCES uses the WASP system.

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk	
5. Accounting and Reporting	23-24	Low	Low	Low-2	
	24-25	Low	Low	Low-2	

- Samples taken regarding accounting tasks showed control for BOCES.
- Staff in the accounting area show they have proper training.
- Sampled accounting and reporting information and no issues found.
- Bank reconciliations have the preparer and the treasurer signed using the password protection supplied by BOCES. Using this system helps so that signatures are completed and gives ownership to the staff.

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk	
6. Student Services and Data	23-24	Low	Low	Low-2	
	24-25	Low	Low	Low-2	

- Safety and emergency response plans are up to date.
- Fire drills run 16 times per year per requirements for all campuses.
- Lockout/lockdown/hold in place drills run twice per year as required for all campuses
- All campuses are having safety team meetings. (Principals, SRO's, other staff attend.)
- SRO, James Goodwin, John Perrigo, J.D. Hawley, Mike Ramirez; cameras give them viewing of buildings and campus. They tour as many buildings as possible that time allows, contact by dialing 911 gives them assistance for dealing with medical emergency and other issue if needed. There normally is staff for added assistance.
- Door security at all campuses.
- Currently fire and police do inspections of buildings for all campuses at random times.
- Student violates the code of conduct: There is a process in place from the beginning of the referral to the final decision is completed. Student information kept confidential only allowing those involved having access to information. Program known as Bit Vault where violations recorded and forwarded into school tools.

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk	
7. Purchasing and Expenditures	23-24	Low	Low	Low-2	
	24-25	Low	Low	Low-2	

- AP check register that gave details to the vendors paid, with the warrant number, check amount and the check number.
- Budget and revenue status report in order.
- Internal Audit tested samples of completed purchases, reviewing the accounts payable documentation of invoices, purchase orders, and the goods receipt process, noting documentation is in order.
- No confirming purchase order found in the sample
- Received Budget Status Report showing initial appropriation, year to date expenditures, outstanding encumbrance and unencumbered balance.
- Complete purchase order status report.
- Reviewed purchase order over the BOCES limit amount. Paperwork filed in Part 2.

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk	
8. Payroll and Personnel	23-24	Low	Low	Low-2	
	24-25	Low	Low	Low-2	

Received copies of salary information for nine different units including Administration, Teaching assistant, Teacher aide association, Support staff association- four units, Cook managers and Adult Education instructors.

- Employee New Hire Report for past fiscal year.
- Detailed payroll check register for March showing payroll information.
- Reviewed the salaried employee's payroll change report, signed off by the Business Administrator, proving segregation of duties are in place.

	Fiscal Year	Inherent Risk	Control Risk	Residual Risk	
9. Extra classroom Activities Fund	23-24	Moderate	Moderate	Moderate-4	
	24-25	Moderate	Moderate	Low-3	

- GST BOCES has three campuses, and each has a different treasurer.
- Extra Classroom management comment letter supplied for audit records.
- Bush campus (Mary Swarthout) with 26 clubs, beginning balance of \$55,979, cash receipts of \$63,867 cash disbursement of \$65,681 ending balance \$54,165.
- Coopers' campus with 22 clubs, beginning balance of \$67,029 cash receipts of \$67,888, cash disbursements \$48,862 ending balance of \$86,055.
- Wildwood campus with 18 clubs, beginning balance of \$44,636, cash receipts \$53,150 cash disbursements \$44,168 ending balance \$53,618.
- The extra classroom audit from external auditors listed no issues.

Previous Audits and Corrective Action Plans