



BUFFALO BOARD OF EDUCATION

815 City Hall

Buffalo, New York 14202

December 20, 2018

Corrective Action Plan for Single Audit Report

On November 19, 2018, Freed Maxick issued the Board of Education Single Audit Report. Their report included a finding relating to policy updates for Uniform Guidance.

Finding: 2018-001 Policy Updates for Uniform Guidance

Observation:

The Board's code of ethics, conflict of interest and procurement policies have not been properly updated to comply with the requirements of the Uniform Guidance. Under the Uniform Guidance, the procurement requirements were required to be implemented by January 1, 2018 for federal award recipients. The Board was not in compliance with the requirements of the Uniform Guidance, Section 200.112, Conflict of Interest and Sections 200.317-200.326, Procurement Standards.

Recommendation:

We recommend that the Board review their policies and establish/update such policies to ensure compliance with the Uniform Guidance

Management Response:

- 1) The District has engaged with BOCES for a review of all District policies and regulations. The Board will review the policies indicated and update as deemed necessary to be consistent with the Uniform Guidance. Additionally, the Board will create a procedure in which an annual review of these policies are performed so that any necessary updates are completed. The District will also create a policy (policy # 5413) that specifically addresses aspects of the Uniform Guidance.
- 2) Responsible person:
 - a) Policy 6110 - Code of ethics and conflict of interest policies- Jamie Warren, Associate Superintendent of Human Resources
 - b) Policy 5410 through 5413 - Procurement policies- Michael Yeates, Director of Purchase and Geoffrey Pritchard, Chief Financial Officer
- 3) Timing:
 - a) Policy 6110 - Code of ethics and conflict of interest policies- May 2019
 - b) Policy 5410 through 5413 - Procurement policies- March 2019