



Hamburg Central School District Capital Project

Report of Examination

Period Covered:

July 1, 2010 — March 26, 2014

2014M-129



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

August 2014

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as districts' compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations and Board of Education governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Hamburg Central School District, entitled Capital Project. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

This audit's results and recommendations are resources for district officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller
Division of Local Government
and School Accountability*

Introduction

Background

The Hamburg Central School District (District) is located in the Towns of Hamburg, Boston, Eden and Orchard Park in Erie County. The District is governed by a Board of Education (Board) which comprises seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction.

The District operates six schools with 3,765 students and 548 full-time employees. The District's budgeted appropriations for the 2013-14 fiscal year are \$60.3 million, which are funded primarily with State aid, real property taxes and sales tax.

At the time of our audit, the District was in the process of finalizing a capital project, known as the District-Wide Capital Project (Project). The Project, which was approved by voters on May 17, 2011, involved constructing, renovating and improving various District buildings and sites. The total cost of the Project, per the proposition, was not to exceed \$34.7 million to be financed by a tax to be levied and collected in installments. The District also expects to receive New York State Building Aid (including Expanding our Children's Education and Learning (EXCEL) Aid funds) which is anticipated to offset a substantial part of the Project's cost and be applied to offset and reduce the amount of taxes that were authorized to be levied. Bond anticipation notes (BANs) were issued as a short-term means to finance the project.

Objective

The objective of our audit was to assess the District's use of capital project resources. Our audit addressed the following related question:

- Did the District properly and transparently use capital project resources?

Scope and Methodology

We examined the District's capital project activities for the period of July 1, 2010 through March 26, 2014.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix C of this report.

**Comments of
District Officials and
Corrective Action**

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. District officials generally disagreed with our findings and recommendations. Appendix B includes our comments on issues raised in the District's response letter.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, Section 2116-a (3)(c) of the Education Law and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, with a copy forwarded to the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the District Clerk's office.

Capital Project

Capital projects are generally long-term and require large sums of money to acquire, develop, improve or maintain various facilities. The Board is responsible for oversight and management of the District's capital projects, including ensuring that capital projects are properly planned and managed, project funding is authorized and costs are kept within the approved budget, minimizing the possibility of cost overruns which could have a negative impact on District finances.

We found that the District was not transparent in its use of Project funds and potentially could have spent less on the Project. The District has set aside over \$6.6 million for general construction and site work contracts, which was not part of the Project's original scope. Additionally, the Board President did not approve all change orders and allowance disbursement forms, as required by New York State Education Department (NYSED). In addition, none of the allowance disbursement forms were approved by NYSED. Finally, we found a Project purchase for which competitive bids were not obtained.

Proposed Project Plan/ Transparency

The Board and District officials should propose capital projects, subject to voter approval, in a transparent manner. In order to make an informed decision on a project, taxpayers should be provided with details on the project scope, including the type of work contemplated, where the work will be performed, what furnishings and equipment will be purchased, and an estimate of the cost and how it will be financed.

We found that taxpayers were not properly informed prior to voting on the Project proposition. The proposition stated that the Project plan was available for public inspection at the District Clerk's office. However, District officials were unable to locate the Project plan. Instead, a District employee provided us with a document entitled "Hamburg Central School District – 2011 Bond Project Estimate Summary," (Summary) which was in the District's archives.¹ The proposition included a general description of the work to be performed as part of the Project, while the Summary included an outline of Project items and their respective estimated costs. Certain items in the Summary were not sufficiently detailed for the taxpayer to know exactly what work was to be performed and what furnishings and equipment were going to be purchased. For example, the following items were included in the Summary:

¹ This Summary was also posted to the District's website for taxpayers to review before the voting on the proposition.

- District-Wide Technology Infrastructure Upgrades (\$1,288,560),
- District-Wide Security Access Upgrades and Video Surveillance Upgrades (\$1,030,848),
- District-Wide Site Repair Allowance (\$428,170), and
- District-Wide Kitchen Allowance (\$386,568).

These items did not detail the site repairs to be made; what security access, technology infrastructure and video surveillance upgrades would be made; and what the kitchen allowance involved. In addition, because District officials were unable to locate the Project plan, we are unsure how they were able to monitor the Project for compliance with the plan.

Out-of-Scope Contracts

The District is required to propose all phases of a capital project, including detail of the scope of the work, to NYSED for approval. NYSED allows districts to prepare a “shopping list” of desired items in the original plans and specification “adds” as alternates, in the event that there are remaining appropriations at the end of the project. However, these should be part of the proposition approved by voters.

The District submitted separate “Applications for Examination and Approval of Final Plans and Specifications” (Applications) to NYSED for the Project. The District filed 10 Applications between May 26 and November 18, 2011 to expend an estimated budget of \$34.9 million² to complete the roofs at an elementary school, the administration building and the vehicle maintenance garage as well as various other work to be performed at each of the District’s buildings. We analyzed the Applications and found that the proposed work generally agreed with the Summary. The actual cost of this portion of the Project was approximately \$25.9 million, or \$8.8 million below the amount of the total proposition.

As the Project was nearing completion, the District submitted an Application on March 8, 2013 to replace the High School roof. Then, on June 18, 2013, the District submitted two additional Applications for general construction and site work at the High School and Middle School. The District’s applications for site work at the High School and Middle School included parking lots and driveways, sidewalks and curbs, and general reconstruction of the auditorium and gym. We reviewed these Applications and compared the scope of the proposed work to the Summary and found that the roof, site work and general reconstruction work was outside of the scope of the Project approved by taxpayers. The contracted cost for the High School roof was \$2.3

² \$200,000 more than the approved proposition

million, the contracted cost of the additional work at the High School and Middle School was \$3.9 million and \$400,000, respectively. Therefore, the District entered into capital improvement contracts totaling \$6.6 million without taxpayer approval.

District officials stated that because the first phase of the Project cost less than the total amount of the proposition, they were unsure what to do with the remaining authorized Project appropriations. District officials told us that their architect advised them that the additions of the High School roof, and the site work and general construction at the High School and Middle School were within the project scope. We noted that the architect is compensated as a percentage of the Project's total cost. In effect, increases to the contractor costs result in increased compensation for the architect. As such, it is paramount that District officials monitor individuals or firms responsible for managing projects to ensure that costs are contained and that work is within the scope of the voter-approved projects.

At the end of our fieldwork, in March 2014, the District had completed the original 12 contracts for the Project. The three additional contracts were still in process and officials plan to add contracts, as needed, to exhaust the total allowed cost of the original proposition. As of the end of our fieldwork, the District had committed approximately \$33.3 million for the Project or approximately \$1.4 million less than was authorized by the proposition. Once the Project is complete, the District anticipates issuing permanent financing for the full amount of the approved proposition, approximately \$34.7 million.

Change Orders

NYSED guidelines state that a change order is used to make official changes to a signed contract for capital construction.³ A change order may be needed to accommodate a discovered job condition, to add or delete portions of work, or to otherwise change a condition or the amount of a contract. With any construction undertaking, a certain number of change orders are expected because a number of variables are not known at the start of the project. However, under normal circumstances, a change order may not expand the scope of the work, or represent a basic departure from work already included in the contract. If the cost of the project is less than anticipated, school district officials cannot simply authorize additional work to be completed that was not intended in the original plans approved by the voters. School district officials could include a list of other items in the original plans and specifications as alternatives, in the event that the cost of the original work is less than anticipated. Additionally, all change orders must be submitted to NYSED for approval by the Commissioner.

³ This can also entail reconstruction or renovations.

The Project's 13 capital construction contracts⁴ had a total 70 change orders and 54 additions referred to as "allowance disbursement forms" (Allowances) which totaled \$938,150. District officials told us that an Allowance is built into capital construction contracts, as necessary, to purchase additional material that was unforeseen when the original bid specification was proposed.⁵ Based on this definition, these Allowances are simply change orders and should be treated and approved as such. Allowances should not be used to circumvent the review and approval process that is required by NYSED.

NYSED requires that all change orders be signed by the Board President. We found that none of the 70 change orders, totaling \$661,582, were signed by the Board President.⁶ This occurred because the Board passed a resolution in April 2012 allowing the Superintendent to approve change orders under \$20,000 and requiring that he report them to the Board on a monthly basis. However, the Board cannot circumvent NYSED requirements by passing such a resolution. In addition, the 54 Allowances, totaling \$276,568, were not signed by the Board President, nor were they approved by NYSED because District officials did not consider them to be change orders.

Project Purchases

School districts can use capital project funds to purchase equipment, hardware, fixtures and technical systems related to the capital project. These items must be part of the scope of the capital project and should be included in the capital project proposition. These may include items such as door hardware, clocks, phones, fire alarms, public address (P/A) systems, hard drives and science classroom equipment, as detailed in the plan.

In addition, capital project purchases are subject to the same laws and regulations as any other purchases. Therefore, unless an exception applies, General Municipal Law requires the District to competitively bid purchase contracts exceeding \$20,000 and public works contracts involving expenditures exceeding \$35,000. When procurements are expected to exceed these dollar thresholds, the Board must publicly advertise and award the purchase competitively. Additionally, the District's policy requires that the Director of Administrative Services obtain three formal, written quotes for purchases of supplies and equipment in excess of \$4,000. The appropriate use of competition

⁴ This does not include the two contracts for site work and general construction at the High School and Middle School, for which the contracts were being drafted near the end of our fieldwork. These contracts could have additional change orders.

⁵ For example, if the District's bid specification stated that a certain number of feet of piping was to be replaced, and upon opening the wall, it was determined that more feet of piping than originally estimated was needed, an allowance disbursement form was used to purchase the additional piping.

⁶ The 70 change orders were approved by NYSED.

provides taxpayers with the greatest assurance that the District is procuring goods and services in the most prudent and economical manner.

We reviewed purchases made from 15 vendors,⁷ totaling \$1.2 million of the \$1.6 million of Project equipment purchases. Although the District did not specifically state what equipment was to be purchased within the Plan, we found that the equipment purchased was generally within the Project's scope. However, we found that the District purchased projectors for science classrooms totaling \$63,040 without competitively bidding, as required. We discussed other purchasing deficiencies with District officials during fieldwork.

Overall, the Board did not provide adequate oversight of the Project and did not ensure that all relevant information was provided to the public. While the Board was made aware of change orders, its approval of the orders occurred after the work was performed or the materials were purchased. District officials added contracts totaling \$6.6 million for work that was not part of the voter-approved Project scope.

Recommendations

1. The Board and District officials should provide voters with specific information on what will be included in a proposed capital project, including quantities, details and locations where the work will be performed.
2. The Board should adequately monitor individuals responsible for oversight of capital projects and ensure that decisions are in the best interest of taxpayers.
3. The Board and District officials should ensure that the District stays within the scope of the capital project. If additional work is needed, the District should obtain voter approval.
4. The Board President should approve all change orders (and allowance disbursement forms) in accordance with NYSED requirements and ensure they only address conditions that could not have been reasonably anticipated during project planning.
5. The Board and District officials should ensure that purchases are competitively bid as required by statute.

⁷ We judgmentally selected all four vendors in excess of the \$35,000 threshold for competitive bidding and 11 vendors within the range for written quotations.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

The District officials' response to this audit can be found on the following pages.



Pursuing Excellence Through Partnership

[Redacted]

Office of the State Comptroller
Local Government and School Accountability
Buffalo Regional Office
295 Main Street, Room 1032
Buffalo, NY 14203

July 16, 2014

Dear [Redacted]

Please accept this letter in response to the Draft Document provided in June, 2014, regarding the preliminary findings of the audit of Hamburg Central School District for the period of July 1, 2010 through March 26, 2014.

1. Proposed Project Plan/Transparency:

The District is in disagreement with the finding that the taxpayers were not properly informed prior to voting on the Project proposition. It is extremely difficult to anticipate and describe with complete precision (many months before the finalization and submission of plans, let alone the commencement of work) each detailed element of a very large capital improvements project involving numerous buildings and sites. The actual elements that comprise any given capital project, especially one nearly \$35,000,000 in size, are necessarily subject to re-visitation and modest adjustment throughout the multi-year planning and construction process. We certainly did our best to try to accurately predict at the outset, in good faith, the scope and cost of the anticipated work to be performed. It is in our best interest to develop a complete and thorough description of the anticipated work. Having such a description protects our school district from legal challenge, allows for an accurate estimate of the total cost of the project, and makes possible a good community conversation about the project prior to the vote.

See
Note 1
Page 14

It is important for the residents of our school district to know generally what they are authorizing, and at what maximum price. It is therefore important to provide a reasonably thorough description of the anticipated work, and a firm maximum price tag, even while reserving a small (but necessary) amount of flexibility or "play in the joints" when it comes to each individual element of such a large project.

This is what our District, with the help of our experienced bond counsel (Hodgson Russ LLP), our architect (Gordon W. Jones Associates) and our financial advisor (Capital Markets Advisors), attempted to do. We believe that we were successful in that effort.

2. Out of Scope Contracts:

In dealing with this question, it is useful to review the descriptive language of the proposition by which the Project was authorized by the District's voters. This proposition was published,

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as required, four times in the seven week period leading up to the vote, in two newspapers having general circulation in the District. The language of the proposition is set forth below, with what we believe to be the most critical language (addressing your concerns) highlighted in bold print.

Proposition No.1 District-Wide Capital Improvements Project

RESOLVED, that the Board of Education (the "Board") of the Hamburg Central School District, Erie County, New York (the "District"), is hereby authorized to undertake a District-wide capital improvements project consisting of the **reconstruction, renovation and reconfiguration, in part, and the construction of improvements to various District buildings (and the sites thereof)** to implement various health, safety, accessibility and code compliance measures required by the State Education Department in connection with any significant capital project and various other measures that are identified in **(but not limited by)** the project plan that has been prepared by the District with the assistance of Gordon W. Jones Associates, Architects and which is available for public inspection in the offices of the District Clerk (the "Project Plan"), such work **to include, without limitation and to the extent as and where required: upgrades to classrooms, building systems and other District facilities; reconstruction, construction and renovation work including public address, clock, phone, smoke detection, fire alarm, security, auditorium sound and telephone system improvements; electrical and computer infrastructure improvements, including wiring, panels, transformer, lighting, generator, emergency lighting, and exit signs; HVAC upgrades including hot water system boilers, pumps, piping, radiators, asbestos abatement, air handling units and other equipment; ADA hardware; renovations/replacement of roofs, walls, windows, doors, ceilings, lockers, plumbing equipment/fixtures, flooring, wood gym and stage floors; masonry work, including chimneys, concrete stoop/stair/wall, and pavement; science and storage rooms renovations; technology infrastructure upgrades; security access and video surveillance upgrades; and kitchen improvements; and various related site improvements (collectively, the "Project"), all at an estimated maximum cost of \$34,700,000, the foregoing to include the purchase of original furnishings, equipment, machinery and apparatus required in connection with the purposes for which such buildings and sites are used, and all ancillary or related work required in connection therewith; and to expend therefor, including for preliminary costs and costs incidental thereto and to the financing thereof, an amount not to exceed the maximum estimated total cost of \$35,000,000, provided that the detailed costs of the components of the Project Plan may be reallocated among such components, or such components may be deleted, revised or supplemented if (i) the Board shall determine that such reallocation, deletion, revision or supplementation is in the best interests of the District and (ii) the aggregate amount to be expended for the Project shall not exceed \$34,700,000 and (iii) no material change shall be made in the overall scope of the Project.**

We believe that this broad descriptive language covers all of the work that has been undertaken as part of the Project. At the same time, we respectfully disagree with any suggestion that the Project is not adequately described, or that the descriptive language is too vague. Many of the precise elements of the work to be performed were actually listed in the proposition that appeared in the newspapers eight times in the period leading up to the vote. Also, please note that there is a specific reference in the proposition to the very detailed "Project Plan" that had been prepared for the District by the architect. That Project Plan was the basis for all the descriptive language in the proposition (and the related SEQRA documentation), and for the work that has been undertaken since the Project was approved. As indicated in the proposition, that Project Plan was available for public inspection by any interested District resident prior to the vote. In our view, the broad (yet fully transparent) language of the proposition allows for any subsequent modest deviations from the original Project Plan.

We have respected, and will continue to respect (as we must) the overall nature and scope of the Project, as well as the promised \$34,700,000 maximum price tag for the Project. For that money, the District is endeavoring to deliver to its residents a Project that adheres to both the letter and the spirit of the original proposal, and we firmly believe that we are doing so.

See
Note 2
Page 14

3. Change Orders:

Paraphrasing from the SED (Facilities Planning) website: A change order may be required to accommodate a discovered job condition, to add or delete certain portions of the work, or otherwise change a condition or the amount of the contract. It may be issued without competitive bidding; however, no important change may be made which so varies the original plan or is of such importance as to constitute a new undertaking (Opinion of State Comptroller #60-505). This means that a change order may not materially vary the approved scope of work, or be used to exceed the voter-approved project budget. It also means change orders can be rejected if they are over \$20,000 which is the threshold for bidding public works projects. All change orders submitted to SED must be signed by the President of the Board of Education, the architect/engineer and the contractor.

We at the District believe that the members of the Board of Education were acting lawfully and reasonably (within their broad general authority as the managers of the District) in choosing to formally delegate to certain designated District officials their authority to approve modest change orders up to \$20,000 (i.e., items falling below the NYS public bid requirement threshold). Change orders are a fact of life in any large construction project, and the changes in question were modest. They did not expand the scope of the work or depart from the work included in the contract. And they did not require public bidding.

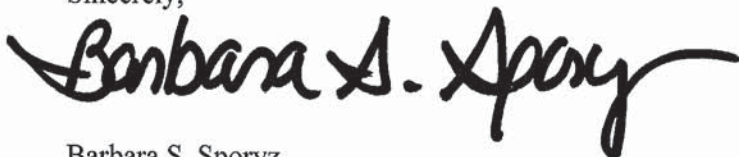
See
Note 3
Page 14

In the context of a \$34.7 million project, a \$20,000 change item amounts to only about 1/18 of one percent of the total. Even a number of such change orders would not amount to a material portion of the project. Given the relative infrequency of formal meetings of the Board of Education (especially during the busy summer construction season), such a reasonable delegation of authority is common, appropriate and even necessary to ensure that the Project remains on schedule and on budget. The Board of Education maintains general oversight of the Project, regularly reviews the progress of the work on the Project, and always retains the right to rescind any prior limited delegation of particular authority.

4. Project Purchases:

Regarding the finding of the purchase of projectors without competitively bidding, the District did endeavor to solicit three quotations for this purchase, however only one (1) vendor indicated the availability of the equipment as specified. The District will ensure future purchases in excess of \$20,000 will be competitively bid, or purchased through a state contract.

Sincerely,



Barbara S. Sporyz
Assistant Superintendent of Administrative Services & Finance

cc: Dr. Richard E. Jetter, Superintendent of Schools
Hamburg Central School District Board of Education

APPENDIX B

OSC COMMENTS ON THE DISTRICT'S RESPONSE

Note 1

Our report does not suggest that the District should describe with complete precision each detail of the capital project. The proposition published by the District would allow the District to complete almost any type of work at any location in the District. This is not transparent and does not provide taxpayers with an adequate understanding of the work to be performed.

Note 2

Additional capital improvement contracts, totaling \$6.6 million, are significant changes from the initial plan. While the proposition indicates that the District is authorized to spend up to \$34.7 million, the cost to complete the project plan was \$25.9 million.

Note 3

NYSED regulations state that all change orders are to be signed by the president of the Board of Education, the architect/engineer and the contractor. The regulations do not allow for deviation based on materiality or other reasons.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

Our objective was to assess the District's use of capital project resources for the Project for the period July 1, 2010 through March 26, 2014. To accomplish our objective, we performed the following audit procedures:

- We interviewed District officials and reviewed policies and procedures and Board resolutions, the Project proposition and the proposed Project plan.
- We reviewed NYSED approvals and building permits for the Project.
- We reviewed the District's specifications, bids and contracts for the Project.
- We examined the District's purchases, change orders, allowance disbursement forms and supporting documentation for the Project and compared this information to the proposed Project plan and NYSED-approved plans.
- We reviewed equipment purchases for the Project for compliance with competitive bidding and policy requirements.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

APPENDIX D

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