

**Syracuse City School District**

**Corrective Action Plan for Management Letter Comment related to June 30, 2025 External Audit**

**Report Date: December 17, 2025**

Ref #	Specific Area	Recommendation	Responsible / Due Date	Corrective Action	Status Update for Prior Year Findings
2025-01	Procurement	We recommend those charged with governance and management consider developing and launching expanded training around the procurement and purchasing transaction cycle. This will allow all key members of administration and personnel to become familiar with the design in compliance and internal control requirements, as well as understand the control activities to ensure operational effectiveness of the control environment	Michael Puntschenko, Chief Financial Officer  June 2026	The District will provide tiered training to Board of Education members, staff with procurement approval responsibilities, and staff with procurement entry responsibilities including the recommended topics of: <ul style="list-style-type: none"><li>• Verbal quote, written quote, and formal bidding and proposal threshold requirements</li><li>• Criteria and required documentation to support the use of a Superintendent Wavier Form in lieu of competitive purchasing</li><li>• Definition and understanding of reasonable efforts in exercising competitive purchasing</li><li>• Definition of sole-source vendors and providers</li><li>• Management and monitoring of conflict of interest</li></ul>	N/A