



**Rye Neck Union Free School District
Review of Capital Project requisitions
(High School Science Center
Middle School Gymnasium)
December 31, 2021**





January 15, 2022

The Audit Committee
Board of Education
Rye Neck Union Free School District
310 Hornridge Road
Mamaroneck, New York 10543

Re: Review of Capital Project (HS Science Center, MS Gym) requisitions

Dear Members of the Committee and the Board,

We have completed our review of the Capital project requisitions submitted, during the year ended December 31, 2021, by Piazza, Inc., Healy Electric Contracting, Inc., TWP Plumbing and Heating, Inc., J & M Heating and A/C, Inc. for Capital Project work performed related to the construction of a Gymnasium at the Middle School (project C) and Collaborative Science Center for the High School (project D).

Due to the requirements of Section 101 of the General Municipal law (Wicks Law), all construction projects in excess of \$1.5 million in Westchester County require the work to be divided among separate contractors with separate contracts awarded for different aspects of the project.

Therefore the above projects were divided among the four Contractors named above. The value of the contracts awarded are as follows;

Table with 3 columns: Contractor Name, Project C, Project D. Rows include Piazza, Inc., Healy Electric Contracting, Inc., TWP Plumbing & Heating, Inc., J & M Heating and Air Conditioning, and Project Totals.

The above does not include an estimated \$4.8 million earmarked for architectural, testing and engineering fees, equipment, furniture, build out costs, potential change orders and other contingencies.



The Audit Committee
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Review procedures applied to Contractor submitted requisitions.

The objective of this review was to verify that the required documents (AIA requisition, certified payrolls, releases and other supporting documents) were properly completed and included in the payment applications submitted by each contractor through December 31, 2021. Each payment requisition was reviewed to determine that they were properly approved by District representatives for payment and that payment was made in accordance with the approved amounts.

Copies of the requisitions and supporting documentation were provided by Ms. Maria Gigi, District Treasurer

Results of our review

We have documented our findings in the attached report. We have met with District personnel to review our observations and recommendations.

We have always found the District to be receptive of recommendations made as it continues to strive for improvement in all areas of operation.

Closing

We continue to appreciate the cooperation and assistance that we receive from the District's Business Office personnel. We are available to discuss the content of this report, or the District in general, at your convenience

Very truly yours,

January 15, 2022

Review of capital project requisitions

Outline

A bond referendum was held on February 13, 2018 in which a two propositions were approved by the District's voters. The first of these propositions (proposition 1) was for the reconstruction of roofs at the District's three school buildings (Daniel Warren and F. E. Bellows elementary, and the Middle/High School) and the administration building.

The second of these propositions (proposition 2) was for academic improvements including the construction of an eight classroom addition to house a Collaborative Science Center for STEAM education, and the construction a new Middle School Gymnasium

Contractors submit requisitions for payment on a form referred to in the industry as an "AIA" form (*see attachment #1*). The payment document is comprised of several pages depending on the length of the "continuation sheets" or schedule of values (*see attachment #2*). The form is developed by the American Institute of Architects and is the industry standard for contractors to use in order to requisition payment from owners (the District). The first page, or summary page includes and identifies the following;

- The owner.
- The project description.
- The payment application number.
- The payment application date.
- The date through which work is completed.
- The project number.
- The project award date
- The amount of the original contract.
- The amount of approved change orders, if any.
- The adjusted contract amount, inclusive of change orders.
- The amount of work completed, to date.
- The amount of retainage withheld, to date.
- The amount earned to date, net of retainage
- The amounts previously requisitioned.
- The amount due with this requisition.
- The amount remaining to complete the project, including retainage.
- The summary change orders showing previously approved, approved with this requisition and approved to date.
- Signature and certification of contractor rep
- Notary affirmation
- Architect/Engineer approval

Review of capital project requisitions

Outline, concluded

In addition to the above items shown on the summary page of the AIA form, attachments are included to support and complete the payment requisition. These attachments include the following;

- A detail listing of the schedule of values, showing specific components of the project, the agreed upon contract values associated with each and the progress (percentage complete) of each item as of the requisition date.
- Completed and executed contractor release of lien. (attachment #3)
- Completed and executed sub-contractor release of lien. (attachment #4)
- Weekly certified payroll which lists: (attachment #5)
 - Each employee working that week.
 - Employee trade classification.
 - Hours worked by day for each employee.
 - Overtime and standard hours worked each day.
 - Total hours worked for the week.
 - Labor rate by hour type.
 - Gross pay for week.
 - Payroll withholdings.
 - Net pay.
 - Employer certification that all payroll and fringe benefits have been paid.
- OSHA cards for each employee on job site denoting completion of required OSHA testing

Results of the initial review

The first project (proposition 1) was awarded to three prime contractors, in accordance with Section 101 of the NYS General Municipal law (Wicks Law). The payment requisitions submitted by these three contractors were the subject of our initial review related to these Capital Projects dated December 31, 2019.

General findings and actions taken from our review of requisitions submitted for proposition 1 are summarized below:

- *The release of lien documents were not always fully completed. The release of lien document is very important should be fully completed in order to protect the District from any future claims from workers, suppliers of materials or subcontractors, arising from payments for labor, supplies or materials that were not made not made by the prime contractor. The release of lien should always include the dates that the release covers as well as the amount of payment to be received in conjunction with the issuance of the release. In addition, the exception section should include the word "none" if no exceptions exist.*

The following suggested language to be included in the release of liens was provided and has been incorporated into the releases and continues to be utilized with payment requisitions.

Review of capital project requisitions

Results of the initial review, continued

The following suggested language to be included in the release of liens was provided and has been incorporated into the releases and continues to be utilized with payment requisitions.

- *Contract dates on the AIA forms did not always agree to the contract dates on the releases. These dates should be in agreement between both forms.*

Contract dates shown on AIA requisition forms were found to be in agreement with those on the releases.

Results of the second review

The second project (proposition 2) was awarded to four prime contractors, in accordance with Section 101 of the NYS General Municipal law (Wicks Law). The payment requisitions submitted by these four contractors (Piazza, Inc., Healy Electric Contracting, Inc., TWP Plumbing and Heating, Inc., J & M Heating and A/C) from inception through December 31, 2020.

During this time Piazza, Inc. submitted eight requisitions totaling \$5,718,178, inclusive of an approved change order in the amount of \$106,424. Healy Electric Contracting, Inc. submitted five requisitions totaling \$168,770. TWP Plumbing and Heating one requisition in the amount of \$134,606, and J & M Heating and A/C submitted three requisitions totaling \$145,950. All of the above amounts are inclusive of retainage of 5%.

These requisitions were reviewed for mathematical accuracy and completeness, the results of the review are detailed below.

Piazza Inc.

Piazza Inc., of Hawthorne, New York was awarded a contract in the amount of \$15,586,000 for work to be performed related to Project C (Middle School Gym) and Project D (Collaborative Science Center). The values assigned to the respective projects were \$7,470,859 and \$8,115,141, respectively. A change order in the amount of \$106,424 (\$3,444 for the gym and \$102,980 for the science center) has been approved on this contract

During the time frame covered by the review Piazza submitted eight requisitions for work completed through October 31, 2020. The total amount requisitioned (inclusive of the change order) is \$5,718,178 or 36.44% of the total contract amount.

Review of capital project requisitions

Results of the second review, continued

General findings for all requisitions are summarized below:

- *The AIA requisition (summary form) is complete and mathematically correct, retainage is correctly calculated at 5% and the amount due to be paid is calculated correctly. The form is properly signed and notarized and is properly certified for payment by the District's architect.*
- *The supporting schedules (continuation sheets) of the AIA form which identify the schedule of values for each component of the project is completed and mathematically accurate, showing amounts completed, remaining balance to complete and retainage that are in agreement with the amounts listed on the summary form identified above.*
- *Piazza Inc. utilized subcontractors to complete portions of the project covered by their contract. These subcontractors were approved, through the same approval process followed by the District for all contractors in advance of their performing any work on campus. Certified payrolls for subcontractor labor utilized on the contract are included in the respective payment requisitions submitted by Piazza.*
- *It was noted in some of the early requisitions submitted by Piazza, that subcontractor lien releases were not included as a supporting document in Piazza's requisition. We were contacted by District officials to inquire as to the benefit of having lien releases from subcontractors included in the payment requisition. Piazza should require these lien releases from its subcontractors for their own protection against future claims, and being that these subcontractors are performing work on District property, the District should also be in receipt of these releases to protect the District against possible future claims made by the subcontractors. It was, therefore, our recommendation that the District require lien releases from subcontractors going forward, subsequent payment requisitions included the recommended lien releases. Each lien release supersedes the previous release therefore the releases received on later requisitions also cover work performed on previous requisitions.*
- *Included in requisitions #6 and #8 from Piazza, were certified payroll reports from DKM Steel Construction Corp. a corresponding lien release was provided by Competition Iron Works. Each of these companies are approved subcontractors on this project. Both companies are located at the same address and are most likely affiliated. It appears that this was an internal mistake at their end and a lien release signed by the authorized individuals of DKM Steel Construction has been provided.*
- *Wages and benefits paid are in accordance with the minimums set forth by the NYS Department of Labor (prevailing wages) or the collective bargaining agreements to which the contractors are signees.*
- *The requisitions submitted for payment by the contractors were paid, by the District, in accordance with District procedures controlling the payment of an obligation.*

No exceptions were noted during the review of the above requisitions.

Review of capital project requisitions

Results of the second review, continued

Healy Electric Contracting, Inc.

Healy Electric Contracting, Inc., of White Plains, New York was awarded a contract in the amount of \$1,300,000 for work to be performed related to Project C (Middle School Gym) and Project D (Collaborative Science Center). The values assigned to the respective projects were \$500,000 and \$800,000, respectively. No change orders have been presented or approved on this contract.

During the time frame covered by the review Healy submitted five requisitions for work completed through November 30, 2020. The total amount requisitioned is \$168,770 or 12.98% of the total contract amount.

The breakdown of this amount is \$104,270 (12.98%) for the Gym and \$64,500 (8.06%) for the Science Center.

General findings for all requisitions are summarized below:

- *The AIA requisition (summary form) is complete and mathematically correct, retainage is correctly calculated at 5% and the amount due to be paid is calculated correctly. The form is properly signed and notarized and is properly certified for payment by the District's architect.*
- *The supporting schedules (continuation sheets) of the AIA form which identify the schedule of values for each component of the project is completed and mathematically accurate, showing amounts completed, remaining balance to complete and retainage that are in agreement with the amounts listed on the summary form identified above.*
- *Wages and benefits paid are in accordance with the minimums set forth by the NYS Department of Labor (prevailing wages) or the collective bargaining agreements to which the contractors are signees.*
- *The requisitions submitted for payment by the contractors were paid, by the District, in accordance with District procedures controlling the payment of an obligation.*

No exceptions were noted during the review of the above requisitions.

TWP Plumbing & Heating, Inc.

TWP Plumbing & Heating, Inc., of Elmsford, New York was awarded a contract in the amount of \$1,495,000 for work to be performed related to Project C (Middle School Gym) and Project D (Collaborative Science Center). The values assigned to the respective projects were \$417,075 and \$1,077,925, respectively. No change orders have been presented or approved on this contract.

Review of capital project requisitions

Results of the second review, continued

During the time frame covered by the review Healy submitted one requisition for work completed through August 31, 2020. The total amount requisitioned is \$134,606 or 9.00% of the total contract amount.

The breakdown of this amount is \$111,775 (26.80%) for the Gym and \$22,831 (2.12%) for the Science Center.

General findings for all requisitions are summarized below:

- *The AIA requisition (summary form) is complete and mathematically correct, retainage is correctly calculated at 5% and the amount due to be paid is calculated correctly. The form is properly signed and notarized and is properly certified for payment by the District's architect.*
- *The supporting schedules (continuation sheets) of the AIA form which identify the schedule of values for each component of the project is completed and mathematically accurate, showing amounts completed, remaining balance to complete and retainage that are in agreement with the amounts listed on the summary form identified above.*
- *Wages and benefits paid are in accordance with the minimums set forth by the NYS Department of Labor (prevailing wages) or the collective bargaining agreements to which the contractors are signees.*
- *The requisitions submitted for payment by the contractors were paid, by the District, in accordance with District procedures controlling the payment of an obligation.*

No exceptions were noted during the review of the above requisitions.

J & M Heating & Air Conditioning, Inc.

J & M Heating & Air Conditioning, Inc., of Bedford Hills, New York was awarded a contract in the amount of \$1,997,900 for work to be performed related to Project C (Middle School Gym) and Project D (Collaborative Science Center). The values assigned to the respective projects were \$595,000 and \$1,402,900, respectively. No change orders have been presented or approved on this contract.

During the time frame covered by the review Healy submitted three requisitions for work completed through October 31, 2020. The total amount requisitioned is \$145,950 or 7.31% of the total contract amount.

The breakdown of this amount is \$55,450 (9.32%) for the Gym and \$90,500 (6.45%) for the Science Center.

Review of capital project requisitions

Results of the second review, concluded

General findings for all requisitions are summarized below:

- *The AIA requisition (summary form) is complete and mathematically correct, retainage is correctly calculated at 5% and the amount due to be paid is calculated correctly. The form is properly signed and notarized and is properly certified for payment by the District's architect.*
- *The supporting schedules (continuation sheets) of the AIA form which identify the schedule of values for each component of the project is completed and mathematically accurate, showing amounts completed, remaining balance to complete and retainage that are in agreement with the amounts listed on the summary form identified above.*
- *Wages and benefits paid are in accordance with the minimums set forth by the NYS Department of Labor (prevailing wages) or the collective bargaining agreements to which the contractors are signees.*
- *The requisitions submitted for payment by the contractors were paid, by the District, in accordance with District procedures controlling the payment of an obligation.*

No exceptions were noted during the review of the above requisitions.

Results of the current review

We reviewed requisitions submitted by Piazza, Inc., Healy Electric Contracting, Inc., TWP Plumbing and Heating, Inc., J & M Heating and A/C from inception through November 30, 2021.

- During this time Piazza, Inc. submitted twelve requisitions totaling \$9,796,129, inclusive of net approved change orders totaling \$385,818, (\$492,241 since beginning of job).
- Healy Electric Contracting, Inc. submitted ten requisitions totaling \$1,266,705, inclusive of net approved change orders totaling \$193,574.
- J & M Heating and Air Conditioning, submitted ten requisitions totaling \$1,725,510, there have been no change orders submitted for approval.
- TWP Plumbing & Heating, submitted four requisitions totaling \$1,103,474, there have been no change orders submitted for approval.

All of these amounts are inclusive of retainage of 5%.

These requisitions were reviewed for mathematical accuracy and completeness, the results of the review are detailed below.

Review of capital project requisitions

Results of the current review, continued

Piazza, Inc.

Piazza Inc., (“Piazza”) of Hawthorne, New York was awarded a contract in the amount of \$15,586,000 for work to be performed related to Project C (Middle School Gym \$7,470,859) and Project D (Collaborative Science Center \$8,115,141). Multiple change orders, generate the amount identified above (\$122,613 for the gym and \$369,628 for the science center) have been approved on this contract and included in the requisitions submitted for payment and subject to our review. In addition 3 additional change orders, totaling \$15,906.17 have been approved but requisitions including these changes were not submitted prior to year-end for inclusion in this review. All change orders were reviewed by the District’s engineer and received the required approval from the Board.

With the addition of the approved change orders, reflected on the submitted requisitions, the updated values, of the projects were \$7,593,472 (Gym) and \$8,484,769 (Science Center). The total amount requisitioned to date (including the change orders) is \$15,514,307 or 96.5% of the total contract amount. The breakdown of this amount is \$7,545,787 (99.3%) for the Gym and \$7,968,520 (93.9%) for the Science Center. Requisitions included in this review totaled \$9,796,129 and are detailed as follows;

	Date	Amount
• Requisition #9	01/28/21	\$1,389,918 less retainage
• Requisition #10	02/25/21	\$ 861,231 less retainage
• Requisition #11	03/16/21	\$ 939,417 less retainage
• Requisition #12	04/06/21	\$ 489,014 less retainage
• Requisition #13	05/05/21	\$ 881,002 less retainage
• Requisition #14	06/15/21	\$1,639,688 less retainage
• Requisition #15	07/15/21	\$ 849,311 less retainage
• Requisition #16	08/09/21	\$ 881,184 less retainage
• Requisition #17	08/17/21	\$ 835,243 less retainage
• Requisition #18	10/06/21	\$ 599,047 less retainage
• Requisition #19	11/19/21	\$ 304,112 less retainage
• Requisition #20	11/19/21	\$ 126,962 less retainage

General findings for all requisitions are summarized below:

- The AIA requisition (summary form) is complete and mathematically correct, retainage is correctly calculated at 5% and the amount due to be paid is calculated correctly. The form is properly signed and notarized and is properly certified for payment by the District’s architect.
- The supporting schedules (continuation sheets) of the AIA form which identify the schedule of values for each component of the project is completed and mathematically accurate, showing amounts completed, remaining balance to complete and retainage that are in agreement with the amounts listed on the summary form identified above.

Review of capital project requisitions

Results of the current review, continued

Piazza, Inc., continued

- Piazza utilized subcontractors, who in turn utilized sub-contractors (“sub-subcontractors”) to complete portions of the project covered by their contract. District policy is to approve all contractors and/or sub-contractors in advance of their performing any work on campus utilizing the same approval process. Certified payroll reports and lien releases, for any such subcontractor utilized on the contract, should be included in payment requisitions submitted by Piazza.
- Wages and benefits are required to be paid in accordance with either prevailing wage minimums as set forth by the NYS Department of Labor or the collective bargaining agreements to which the contractors are signatories.
- The requisitions submitted for payment by the contractors were paid, by the District, in accordance with District procedures controlling the payment of an obligation.
- Two of Piazza’s sub-subcontractors filed mechanics liens against the District. As noted below, each lien was cleared within days of its filing by securing the necessary releases from each sub-subcontractor.

Requisition #15 and #18

As identified above, two mechanic’s liens were filed against the District by two separate sub-subcontractors to Piazza.

The first of these liens was filed by Soil Solutions, Inc., a subcontractor to AP Titan Development, LLC, who itself was a subcontractor to Piazza. According to the filed lien, the work performed by Soil Solutions was “**pre-drilling earth**”. The lien was filed at the time the District was processing Piazza’s requisition #15 for payment. The amount of the lien was \$35,000 and in accordance with industry practices, the District withheld double that amount (\$70,000) from payment to Piazza of its requisition #15.

Neither certified payrolls nor lien releases from either Soil Solutions or AP Titan were included in any of Piazza’s previous requisitions (including requisition #15).

The second lien was filed by Microtech Contracting Corp. a subcontractor to Barret Inc. who itself was a subcontractor to Piazza. According to the filed lien, the work performed by Microtech was “**the supply and installation of roofing materials, paint, studs, planks, fencing material, tape and asbestos abatement services, etc.**”. The lien was filed at the time the District was processing Piazza’s requisition #18 for payment.

Review of capital project requisitions

Results of the current review, continued

Piazza, Inc., concluded

The amount of the lien was \$108,779 and in accordance with industry practices, the District withheld double that amount (\$217,558) from payment to Piazza of its requisition #18.

Neither certified payrolls nor lien releases from Microtech were included in any of Piazza's previous requisitions (including requisition #18).

Both of these liens were remedied within days. Soil Solutions was paid (but not by the District) what they were owed resulting in their releasing their lien. The Microtech lien was bonded by Barret's surety resulting in the receipt of Microtech's lien release.

These instances clearly illustrated the need to receive full and complete lien releases with each requisition.

The existence of subcontractors and sub-subcontractors, as is the case here, is not peculiar especially when dealing with specialty subcontractors performing services such as earth drilling and asbestos abatement. It is, however, incumbent on the construction manager to maintain control over and keep track of all contracting personnel working on or making deliveries to the job site and when approving the AIA requisition package for payment, to review the package for propriety and completeness which includes verifying that certified payrolls and lien releases, for all entities whose services are a component of the requisition package. District personnel cannot be expected to keep track of all the coming and goings on the job site - they rely on and are paying the construction manager to maintain this control for them.

With the exception of the circumstances leading to the filing of these two liens, there were no notable exceptions identified among the Piazza requisitions reviewed.

Healy Electric Contracting, Inc.

Healy Electric Contracting, Inc., of White Plains, New York was awarded a contract in the amount of \$1,300,000 for work to be performed related to Project C (Middle School Gym \$554,901) and Project D (Collaborative Science Center \$745,099). Multiple change orders, generate the amount identified above (\$192,549 for the gym and \$1,025 for the science center) have been approved on this contract and included in the requisitions submitted for payment and subject to our review. In addition 7 additional change orders, totaling \$33,930 have been approved but requisitions including these changes were not submitted prior to year-end for inclusion in this review. All change orders were reviewed by the District's engineer and received the required approval from the Board

Review of capital project requisitions

Results of the current review, continued

Healy Electric Contracting, Inc., concluded

With the addition of the approved change orders, reflected on the submitted requisitions, the updated values, of the projects were \$747,450 (Gym) and \$746,124 (Science Center). The total amount requisitioned to date (including the change orders) is \$1,435,475 or 96.1% of the total contract amount. The breakdown of this amount is \$747,450 (100%) for the Gym and \$688,025 (92.2%) for the Science Center. Requisitions included in this review totaled \$1,266,705 and are detailed as follows;

	<i>Date</i>	<i>Amount</i>
• Requisition #6	01/28/21	\$ 82,675 less retainage.
• Requisition #7	02/25/21	\$ 98,300 less retainage.
• Requisition #8	03/16/21	\$ 55,878 less retainage.
• Requisition #9	05/05/21	\$ 113,667 less retainage.
• Requisition #10	06/15/21	\$ 95,900 less retainage.
• Requisition #11	06/15/21	\$ 174,824 less retainage.
• Requisition #12	07/27/21	\$ 154,036 less retainage.
• Requisition #13	09/21/21	\$ 273,191 less retainage.
• Requisition #14	11/04/21	\$ 123,332 less retainage.
• Requisition #15	11/04/21	\$ 94,902 less retainage.

General findings for all requisitions are summarized below:

- The AIA requisition (summary form) is complete and mathematically correct, retainage is correctly calculated at 5% and the amount due to be paid is calculated correctly. The form is properly signed and notarized and is properly certified for payment by the District's architect.
- The supporting schedules (continuation sheets) of the AIA form which identify the schedule of values for each component of the project is completed and mathematically accurate, showing amounts completed, remaining balance to complete and retainage that are in agreement with the amounts listed on the summary form identified above.
- Wages and benefits paid are in accordance with the minimums set forth by the NYS Department of Labor (prevailing wages) or the collective bargaining agreements to which the contractors are signees.
- The requisitions submitted for payment by the contractors were paid, by the District, in accordance with District procedures controlling the payment of an obligation.

There were no exceptions of note identified in among the Healy Electric Contracting, Inc. requisitions reviewed.

Review of capital project requisitions

Results of the current review, continued

J & M Heating & Air Conditioning, Inc.

J & M Heating & Air Conditioning, Inc., of Bedford Hills, New York was awarded a contract in the amount of \$1,997,900 for work to be performed related to Project C (Middle School Gym) and Project D (Collaborative Science Center). The values assigned to the respective projects were \$595,000 and \$1,402,900, respectively. No change orders have been presented or approved on this contract.

The total amount requisitioned to date is \$1,871,460 or 93.6% of the total contract amount. The breakdown of this amount is \$591,700 (99.45%) for the Gym and \$1,279,760 (91.22%) for the Science Center. Requisitions included in this review totaled \$1,725,510 and are detailed as follows;

	<i>Date</i>	<i>Amount</i>
• Requisition #4	02/25/21	\$ 29,250 less retainage.
• Requisition #5	03/16/21	\$ 795,100 less retainage.
• Requisition #6	04/06/21	\$ 71,300 less retainage.
• Requisition #7	05/19/21	\$ 174,075 less retainage.
• Requisition #8	07/14/21	\$ 140,275 less retainage.
• Requisition #9	07/14/21	\$ 175,810 less retainage.
• Requisition #10	07/27/21	\$ 99,400 less retainage.
• Requisition #11	10/28/21	\$ 140,800 less retainage.
• Requisition #12	12/02/21	\$ 52,500 less retainage.
• Requisition #13	12/02/21	\$ 47,000 less retainage.

General findings for all requisitions are summarized below:

- The AIA requisition (summary form) is complete and mathematically correct, retainage is correctly calculated at 5% and the amount due to be paid is calculated correctly. The form is properly signed and notarized and is properly certified for payment by the District's architect.
- The supporting schedules (continuation sheets) of the AIA form which identify the schedule of values for each component of the project is completed and mathematically accurate, showing amounts completed, remaining balance to complete and retainage that are in agreement with the amounts listed on the summary form identified above.
- Wages and benefits paid are in accordance with the minimums set forth by the NYS Department of Labor (prevailing wages) or the collective bargaining agreements to which the contractors are signees.
- The requisitions submitted for payment by the contractors were paid, by the District, in accordance with District procedures controlling the payment of an obligation.

There were no exceptions of note identified among the J&M Heating and Air Conditioning, Inc. requisitions reviewed.

Review of capital project requisitions

Results of the current review, continued

TWP Plumbing & Heating, Inc.

TWP Plumbing & Heating, Inc., of Elmsford, New York was awarded a contract in the amount of \$1,495,000 for work to be performed related to Project C (Middle School Gym) and Project D (Collaborative Science Center). The values assigned to the respective projects were \$378,237 and \$1,116,763, respectively. No change orders have been presented or approved on this contract.

The total amount requisitioned to date is \$1,238,080 or 82.8% of the total contract amount. The breakdown of this amount is \$368,055 (97.31%) for the Gym and \$870,025 (77.91%) for the Science Center. Requisitions included in this review totaled \$1,103,474 and are detailed as follows;

	Date	Amount
• Requisition #2	02/25/21	\$ 196,092 less retainage.
• Requisition #3	05/09/21	\$ 182,400 less retainage.
• Requisition #4	06/24/21	\$ 297,073 less retainage.
• Requisition #5	10/06/21	\$ 427,909 less retainage.

General findings for all requisitions are summarized below:

- The AIA requisition (summary form) is complete and mathematically correct, retainage is correctly calculated at 5% and the amount due to be paid is calculated correctly. The form is properly signed and notarized and is properly certified for payment by the District's architect.
- The supporting schedules (continuation sheets) of the AIA form which identify the schedule of values for each component of the project is completed and mathematically accurate, showing amounts completed, remaining balance to complete and retainage that are in agreement with the amounts listed on the summary form identified above.
- Wages and benefits paid are in accordance with the minimums set forth by the NYS Department of Labor (prevailing wages) or the collective bargaining agreements to which the contractors are signees.
- The requisitions submitted for payment by the contractors were paid, by the District, in accordance with District procedures controlling the payment of an obligation.

There were no exceptions of note identified among the TWP Plumbing & Heating, Inc. requisitions reviewed.