

***Internal Claims Auditor Report
Certification of Warrant
Audit of Disbursements
August & September 2021***

Disbursements for the August 30th, September 15th and September 30th check runs were post audited during September and October due to the hospitalization and recovery of the Internal Claims Auditor.

Checks issued off-cycle:

1. 8/30/2021 – a payment of \$1,000.00 to Barry Mason for photography services at MVHS’ senior celebration and graduation.
2. 9/01/2021 – four payments; three to summer school teachers, being paid on a claim form (no PO) totaling \$5,924.24, and a payment of \$9,000.00 to REACH. LLC, (PO #210690).
3. 9/10/2021- a payment of \$56,160 to MWF New York, LLC, for disinfecting of outdoor playground equipment (districtwide) during March, April, and May 2021. My approval of this item is still pending. See comment below.
4. 9/20/2021 – a payment of \$4,201 to Philadelphia Indemnity for an insurance policy for the Teacher Center. Invoice # 82040741 dated 8/18/2021 on PO # 224573.

Confirming Purchase Orders - (Goods or services began/received prior to the PO being issued):

- Harris Computer Corp. PO# 220568 \$3,294.72 Property Tax Billing inv dated 7/31/21.

Prior Year Invoices:

- Crown A/C & Heating Claim Form \$123,154. HVAC& boiler repairs Apr & May 2021
- DW Educational Research Claim Form \$24,060.00 Workshop for Supt. Conf Day Oct. 2019
(Research was being done to see if this was a service purchased through BOCES; none identified. Payment was approved by R. DePaul).
- Fred A. Cook Claim Form \$1,218.75 Plumbing services at various bldgs.
- Eisenbach & Ruhnke Eng. P.C. Claim Form \$17,865. Work performed January & Feb. 2020
- Kraft Power Corp. Claim Form \$2,252.10 Svc chg. for May & June 2021
Notation on the voucher indicates that this is a district legal matter.
- Ocean Janitorial Svcs Claim Form \$2,557.08 Repairs at Grimes w/o a PO
- Summit Heating & A/C Claim Form \$8,743.84 Kitchen Equipment Repairs
- Picture Perfect Land Svcs Claim Form \$36,400.00 Snow Removal for
- K.G.& D. Architects, Inc. PC Claim Form \$63,350.00 Prof’l Services for May & June 2021
- SAC-Co., Inc. Claim Form \$2,249.00 Cash Register Repairs

Additional Information/Adjustments Necessary for Approval:

- Leadership Development Strategies -Facilitator for a trustees & senior management meeting held June 2021. Invoiced items totaling \$363.59 for hotel and travel expenses did not have supporting backup. The payment was remitted, less these charges. The documentation was subsequently received, and the charges were paid in the following check run.
- Lonnie Webb and Barry Mason – Photographer and videographer for MVHS senior celebrations and graduation ceremonies for \$2,000 and \$1,000, respectively. These services were engaged and performed without any documentation (short term contract, PO, etc.) . The vouchers were pulled from the 8/10/21 check run pending

receipt of said backup. They were resubmitted and approved for payment in the 8/30/21 check based on an “override “ approval of Mr. Silver. The work had been completed in June, but the vendors had not ben paid.

- Payments to Parent Liaisons - the POs used to authorize work during the summer months were increased, following BOE approval, to cover the cost for the entire school year. The hourly/daily rate for the school year differed from the amount paid during the summer months. Two parent liaisons are being paid at a higher daily/hourly rate than the others. However, there were no indication on the PO that states what this new rate is. When I requested documentation to support this, I was informed that we are still awaiting the contracts from Legal.

Other observations/ comments:

- A. Vacancies in the Accounting department: The Senior Accountant and Treasurer positions have been absent /vacant for several months (since March 2021 and June 2021, respectively). These are vital and critical positions in the district that must be filled, as soon as possible, for a myriad of reasons. The Accounting department staff does not have all requisite accounting knowledge, knowledge of the accounting software, knowledge of the district’s chart of accounts, whether an appropriate account or a Balance Sheet account should be used in each situation. I have questioned some of these things, noted during my review, and have asked that a file be maintained so that items that may be in the wrong account can be reclassified to the appropriate one. Details related to these items have been provided to Business Office staff. Additionally, I have requested back-up for items being paid and would normally get it from the Senior Accountant. The information requested wasn’t readily available since she has been out for an extended period. The expertise, knowledge and/or direction and support to the accounting staff that these two positions provide is vital to the successful operation of the accounting department.

B. Additional Observations:

1. Last minute purchase of things needed for graduation activities throughout the district. Timely planning would allow these items can be handled through the normal purchasing process:
 - Barry Mason and Lonnie Webb – photographers for MVHS 2021 senior celebration and graduation. The claim forms approved by Ken Silver so that they could be paid.
 - AMEX August invoice - caps, gowns, and hoods for Trustees and administrators to attend graduation ceremonies: Oak Hill Cap & Gown.
 - Miscellaneous items- balloons, diploma holders, plaques, catering services, etc. (Noted in prior months; details not readily available).
2. Recommendation for things that are being charged on the AMEX card that can go on a PO:.
 - Monthly recurring charges for EZ Pass replenishment. The district has previously put EZ charges for a prior superintendent’s vehicle on a PO.
 - Monthly subscriptions for Hootsuite (social media subscription) and Animoto (graphic software for Business Office use).
 - Black Westchester magazine- full page ad in the May, June & July issues.; (Explanation provided was to encourage Pre-K enrollment). \$1,950.00.
 - Livestream.com – annual renewal for live steam subscription.
 - Purchase of 39 window air conditioners from Home Depot on June 16, 2021, for \$27,261.00.
3. Meals that exceeded per person guidelines – A catered MBK dinner meeting, with author Attika Torrence, was held June 16, 2021, at Alvin & Friends in New Rochelle. Total cost was \$2,053 for twenty attendees, at a per person cost exceeding \$100 per person. Board adopted GSA policy for meal reimbursement for a dinner meal is limited to \$34 per person.
4. Payment for services that exceeded the original Board approval: MWF New York, Inc, PO# 210618 for \$20,000 was increased by \$70,000 to cover invoices for March, May, and June 2021 (@\$18,750.00 each). The service rendered was for COVID 19 sanitizing of district wide playground equipment. The receipt of additional

documentation that I requested to support this expenditure is still pending. Payment was made based on Mr. Silver's notation on the voucher that the Superintendent and the Board was aware of the work.

Kathy D. Kelley

Kathy D. Kelley,
Internal Claims Auditor
October 26, 2021