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CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

July 26, 2022

**VIA EMAIL**

Ms. Kathi Kivi  
District Clerk  
East Ramapo Central School District  
105 South Madison Avenue  
Spring Valley, NY 10977

**Re: Claims Audit Report for June 2022**

Dear Ms. Kivi:

Enclosed please find a copy of our Claims Audit Report for June 2022. Please distribute a copy to the Supervisor of Fiscal Services and distribute a copy to each of the Board members of the East Ramapo Central School District.

Thank you for your assistance in this matter.

Sincerely yours,

*Darin V. Iacobelli*

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Darin V. Iacobelli, CPA

Enclosure



CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

July 26, 2022

**VIA EMAIL**

Board of Education  
East Ramapo Central School District  
105 South Madison Avenue  
Spring Valley, NY 10977

***Re: Claims Audit Report for the Month of  
June 1, 2022 through June 30, 2022***

Board of Education:

We have completed our claims auditing services to the East Ramapo Central School District covering the time period of June 1, 2022 through June 30, 2022. The services we performed, as outlined within our proposal, include reviewing all claims against the District. The purpose of this report is to update the Board of Education on work performed to date, our findings, and recommendations.

For ease of reference we have categorized the remainder of this report as follow:

**Claims Audit Services**

**Exhibits**

**CLAIMS AUDIT SERVICES**

The claims audit services performed on each claim against the District consisted of:

1. Verification of the accuracy of invoices and claim forms.
2. Ensuring proper approval of all purchases; checking that purchases constitute legal expenses of the school district.
3. Determining that purchase orders have been issued in accordance with Board of Education policy, and applicable state law.

*Board of Education  
East Ramapo Central School District  
July 26, 2022  
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*Re: Claims Audit Report for the Month of  
June 1, 2022 through June 30, 2022*

4. Comparison of invoices or claims with previously approved contracts.
5. Reviewing price extensions, claiming of applicable discounts, inclusion of shipping and freight charges.
6. Approving all charges that are presented for payment which are supported with documentary evidence indicating compliance with all pertinent laws, policies and regulations.

Over the time period of June 1, 2022 through June 30, 2022 we have audited **1,668** claims against the District in the amount of **\$22,096,115.02** (See attached Exhibit I). We made inquiries and/or observations into **56** claims in the amount of **\$3,222,024.30**. It should be noted that currently, there are no outstanding inquiries in regard to the audit of claims made against the District for the period of July 1, 2021 through June 30, 2022. We have summarized the inquiries and/or observations as well as the resolutions within Exhibit II.

Please note that for comparative purposes, we have attached Exhibit II – “Summary of Inquiries/Resolutions” for each of the prior months, if applicable.

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We trust that the foregoing comments are clear. If you have any questions or you would like to discuss this matter further, please contact me at 631-756-9500.

Very truly yours,

*Nawrocki Smith LLP*

**Claims Audit By Fund**  
**East Ramapo Central School District**  
**Exhibit I**  
**June 2022**

Legend:	
A - General	H - Capital
C - School Lunch	TA - Trust & Agency
F - Special Aid	CM - Scholarship

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
06/07/22	06/15/22	202	A	1	22,654.00	-	-	-	-	425502
06/08/22	06/15/22	203	A	5	60,880.24	-	-	-	-	425503-425507
06/15/22	06/15/22	205	A	6	1,871,094.59	2	1,160,156.60	2	-	425508-425513
06/15/22	06/15/22	209	A	123	6,586,317.13	14	692,550.31	14	-	425514-425636
06/30/22	06/15/22	210	A	1069	715,694.40	1	680.40	1	-	425637-426705
06/15/22	06/15/22	207	C	3	637,197.37	-	-	-	-	16542-16544
06/15/22	06/15/22	208	F	95	1,916,496.26	10	470,843.12	10	-	55669-55763
06/15/22	06/15/22	206	H	11	685,568.28	-	-	-	-	471-481
<b>TOTAL</b>				<b>1313</b>	<b>\$ 12,495,902.27</b>	<b>27</b>	<b>\$ 2,324,230.43</b>	<b>27</b>	<b>-</b>	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
06/22/22	06/22/22	215	A	119	3,199,788.54	4	1,644.00	4	-	426706-426824
06/22/22	06/22/22	217	A	33	2,851,222.87	1	235,851.02	1	-	426825-426857
06/22/22	06/22/22	214	C	1	408.00	-	-	-	-	16545
06/22/22	06/22/22	213	F	22	772,751.11	1	1,821.35	1	-	55764-55785
06/22/22	06/22/22	212	H	3	20,626.37	-	-	-	-	482-484
06/22/22	06/22/22	216	CM	3	1,700.00	-	-	-	-	2654-2656
<b>TOTAL</b>				<b>181</b>	<b>\$ 6,846,496.89</b>	<b>6</b>	<b>\$ 239,316.37</b>	<b>6</b>	<b>-</b>	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
06/29/22	06/29/22	222	A	101	1,349,530.72	17	149,861.38	17	-	426858-426958
06/29/22	06/29/22	225	A	10	772,963.42	1	506,732.08	1	-	426959-426968
06/29/22	06/29/22	223	C	3	2,485.20	1	906.00	1	-	16546-16548
06/29/22	06/29/22	224	F	52	547,579.90	4	978.04	4	-	55786-55837
06/29/22	06/29/22	220	H	7	80,409.50	-	-	-	-	485-491
06/29/22	06/29/22	221	TA	1	747.12	-	-	-	-	37900
<b>TOTAL</b>				<b>174</b>	<b>\$ 2,753,715.86</b>	<b>23</b>	<b>\$ 658,477.50</b>	<b>23</b>	<b>-</b>	

<b>GRAND TOTAL</b>				<b>1668</b>	<b>\$ 22,096,115.02</b>	<b>56</b>	<b>\$ 3,222,024.30</b>	<b>56</b>	<b>-</b>	
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\*Payroll Warrants are included for informational purposes only and have not been reviewed.

Check Date	Payroll Run Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
06/03/22	06/03/22	201	TA	42	2,283,663.38	-	-	-	-	37868-37879; Wires
06/09/22	06/09/22	204	TA	5	31,148.03	-	-	-	-	Wires
06/17/22	06/17/22	211	TA	42	2,356,176.03	-	-	-	-	37880-37891; Wires
06/24/22	06/24/22	218	TA	9	4,194,760.94	-	-	-	-	37892-37894; Wires
06/30/22	06/30/22	219	TA	11	531,969.23	-	-	-	-	37895-37899; Wires
<b>TOTAL</b>				<b>109</b>	<b>\$ 9,397,717.61</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**East Ramapo Central School District**  
**Claims Audit - Analysis by Number of Inquiries & Dollar Value**  
**Summary of Inquiries / Resolutions and Percentage of Total Claims & Dollar Value of Claims**  
**Exhibit II**  
**2021 / 2022 YTD**

Reason For Inquiry	Resolution	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Incorrect accounts payable amount	Amount adjusted prior to payment*	2 1.39%	6 1.68%	3 0.21%	2 0.63%	4 1.20%	2 0.13%
Paid sales tax	Amount adjusted prior to payment*	- 0.00%	1 0.28%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Incorrect remittance address	Address verified	1 0.69%	- 0.00%	1 0.07%	3 0.95%	5 1.50%	2 0.13%
Insufficient supporting documentation	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Invoice date precedes purchase order date	Noted by Business Office	10 6.94%	35 9.78%	31 2.20%	38 12.03%	78 23.42%	43 2.87%
Invoice over 90 days outstanding	Verified not a duplicate payment	1 0.69%	8 2.23%	6 0.43%	1 0.32%	- 0.00%	2 0.13%
Missing receiving or approval signature	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Not an original invoice or receipt	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Receipts not itemized	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
<b>Total Number (#) of Inquiries</b>		<b>14 9.72%</b>	<b>50 13.97%</b>	<b>41 2.92%</b>	<b>44 13.92%</b>	<b>87 26.13%</b>	<b>49 3.27%</b>
<b>Total Claims Audited</b>		<b>144 100.00%</b>	<b>358 100.00%</b>	<b>1,406 100.00%</b>	<b>316 100.00%</b>	<b>333 100.00%</b>	<b>1,499 100.00%</b>

**Total Outstanding Inquiries** none none none none none none

Reason For Inquiry	Resolution	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Incorrect accounts payable amount*	Amount adjusted prior to payment*	460,986.03 6.74%	2,267,315.29 8.60%	5,261.14 0.04%	1,515.09 0.01%	90,846.86 0.80%	54,715.16 0.25%
Paid sales tax*	Amount adjusted prior to payment*	- 0.00%	189.16 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Incorrect remittance address	Address verified	133.68 0.00%	- 0.00%	65,984.60 0.51%	33,917.41 0.25%	10,981.31 0.10%	11,133.63 0.05%
Insufficient supporting documentation	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Invoice date precedes purchase order date	Noted by Business Office	39,016.19 0.57%	2,701,936.77 10.25%	198,174.91 1.52%	553,708.78 4.14%	3,381,050.96 29.86%	3,585,763.14 16.13%
Invoice over 90 days outstanding	Verified not a duplicate payment	1,091.00 0.02%	56,822.58 0.22%	582,470.95 4.46%	1,000.00 0.01%	- 0.00%	16,938.47 0.08%
Missing receiving or approval signature	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Not an original invoice or receipt	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Receipts not itemized	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
<b>Total Value (\$) of Inquiries</b>		<b>\$ 501,226.90 7.32%</b>	<b>\$ 5,026,263.80 19.07%</b>	<b>\$ 851,891.60 6.53%</b>	<b>\$ 590,141.28 4.42%</b>	<b>\$ 3,482,879.13 30.75%</b>	<b>\$ 3,668,550.40 16.51%</b>
<b>Total Claims Audited</b>		<b>\$ 6,844,450.58 100.00%</b>	<b>\$ 26,353,983.39 100.00%</b>	<b>\$ 13,047,993.52 100.00%</b>	<b>\$ 13,361,150.23 100.00%</b>	<b>\$ 11,324,690.30 100.00%</b>	<b>\$ 22,224,343.07 100.00%</b>

**Total Outstanding Inquiries** none none none none none none

\* Note: Inquiry Amounts for each month reflect the entire check amounts associated with each incorrect accounts payable amount and paid sales tax inquiries.  
The table below reflects each month's pending warrant amount prior to actual net adjustment for incorrect accounts payable amount and paid sales tax inquiries.

Reason For Inquiry	Resolution	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Incorrect accounts payable amount*	Amount adjusted prior to payment*	\$ 2.30 0.00%	\$ 31,704.09 0.12%	\$ (212.37) 0.00%	\$ 0.86 0.00%	\$ 29,996.74 0.27%	\$ 3.03 0.00%
Paid sales tax*	Amount adjusted prior to payment*	\$ - 0.00%	\$ (15.85) 0.00%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
<b>Total Pending Claims Audited</b>		<b>\$ 6,844,448.28 100.00%</b>	<b>\$ 26,322,295.15 100.00%</b>	<b>\$ 13,048,205.89 100.00%</b>	<b>\$ 13,361,149.37 100.00%</b>	<b>\$ 11,294,693.56 100.00%</b>	<b>\$ 22,224,340.04 100.00%</b>

**East Ramapo Central School District**  
**Claims Audit - Analysis by Number of Inquiries & Dollar Value**  
**Summary of Inquiries / Resolutions and Percentage of Total Claims & Dollar Value of Claims**  
**Exhibit II**  
**2021 / 2022 YTD**

Reason For Inquiry	Resolution	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
Incorrect accounts payable amount	Amount adjusted prior to payment*	2 0.77%	2 0.53%	4 0.21%	1 0.33%	2 0.49%	6 0.36%
Paid sales tax	Amount adjusted prior to payment*	1 0.39%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	1 0.06%
Incorrect remittance address	Address verified	1 0.39%	1 0.26%	12 0.62%	1 0.33%	1 0.25%	3 0.18%
Insufficient supporting documentation	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Invoice date precedes purchase order date	Noted by Business Office	19 7.34%	24 6.32%	50 2.58%	19 6.35%	17 4.19%	33 1.98%
Invoice over 90 days outstanding	Verified not a duplicate payment	9 3.47%	7 1.84%	11 0.57%	5 1.67%	6 1.48%	13 0.78%
Missing receiving or approval signature	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Not an original invoice or receipt	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Receipts not itemized	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
<b>Total Number (#) of Inquiries</b>		<b>32 12.36%</b>	<b>34 8.95%</b>	<b>77 3.98%</b>	<b>26 8.70%</b>	<b>26 6.40%</b>	<b>56 3.36%</b>
<b>Total Claims Audited</b>		<b>259 100.00%</b>	<b>380 100.00%</b>	<b>1,936 100.00%</b>	<b>299 100.00%</b>	<b>406 100.00%</b>	<b>1,668 100.00%</b>

**Total Outstanding Inquiries** none none none none none none

Reason For Inquiry	Resolution	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
Incorrect accounts payable amount*	Amount adjusted prior to payment*	7,192.86 0.04%	100,023.10 0.65%	91,163.68 0.33%	11,844.84 0.06%	804,082.77 6.11%	48,873.80 0.22%
Paid sales tax*	Amount adjusted prior to payment*	198.24 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	1,821.35 0.01%
Incorrect remittance address	Address verified	653.86 0.00%	1,700.00 0.01%	14,528.98 0.05%	428,244.91 2.35%	4,229.84 0.03%	1,206.90 0.01%
Insufficient supporting documentation	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Invoice date precedes purchase order date	Noted by Business Office	2,866,353.74 15.95%	1,901,337.41 12.36%	5,547,287.63 20.37%	3,910,657.63 21.42%	2,634,996.76 20.01%	2,492,242.98 11.28%
Invoice over 90 days outstanding	Verified not a duplicate payment	48,425.28 0.27%	49,201.81 0.32%	252,505.62 0.93%	17,094.14 0.09%	113,843.03 0.86%	677,879.27 3.07%
Missing receiving or approval signature	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Not an original invoice or receipt	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Receipts not itemized	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
<b>Total Value (\$) of Inquiries</b>		<b>\$ 2,922,823.98 16.27%</b>	<b>\$ 2,052,262.32 13.35%</b>	<b>\$ 5,905,485.91 21.69%</b>	<b>\$ 4,367,841.52 23.92%</b>	<b>\$ 3,557,152.40 27.01%</b>	<b>\$ 3,222,024.30 14.58%</b>
<b>Total Claims Audited</b>		<b>\$ 17,967,208.73 100.00%</b>	<b>\$ 15,377,206.59 100.00%</b>	<b>\$ 27,233,027.94 100.00%</b>	<b>\$ 18,257,431.39 100.00%</b>	<b>\$ 13,168,598.09 100.00%</b>	<b>\$ 22,096,115.02 100.00%</b>

**Total Outstanding Inquiries** none none none none none none

\* Note: Inquiry Amounts for each month reflect the entire check amounts associated with each incorrect accounts payable amount and paid sales tax inquiries.  
The table below reflects each month's pending warrant amount prior to actual net adjustment for incorrect accounts payable amount and paid sales tax inquiries.

Reason For Inquiry	Resolution	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
Incorrect accounts payable amount*	Amount adjusted prior to payment*	\$ (1.04) 0.00%	\$ (210.00) 0.00%	\$ (10,026.28) -0.04%	\$ 0.03 0.00%	\$ (14,900.00) -0.11%	\$ (61.76) 0.00%
Paid sales tax*	Amount adjusted prior to payment*	\$ (0.82) 0.00%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%	\$ (6.08) 0.00%
<b>Total Pending Claims Audited</b>		<b>\$ 17,967,210.59 100.00%</b>	<b>\$ 15,377,416.59 100.00%</b>	<b>\$ 27,243,054.22 100.00%</b>	<b>\$ 18,257,431.36 100.00%</b>	<b>\$ 13,183,498.09 100.00%</b>	<b>\$ 22,096,182.86 100.00%</b>