

Darin V. Iacobelli David M. Tellier Christopher Angotta

December 16, 2021

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 November 2021

Dear Ms. Kivi:

Enclosed please find a copy of our Claims Audit Report for November 2021. Please distribute a copy to the Chief Financial Officer 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

Darin V. Iacobelli, CPA

Enclosure



Darin V. Iacobelli David M. Tellier Christopher Angotta

December 16, 2021

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

November 1, 2021 through November 30, 2021

Board of Education:

We have completed our claims auditing services to the East Ramapo Central School District covering the time period of November 1, 2021 through November 30, 2021. 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.

Nawrocki Smith

Board of Education
East Ramapo Central School District
December 16, 2021
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Re: Claims Audit Report for the Month of November 1, 2021 through November 30, 2021

- 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 November 1, 2021 through November 30, 2021 we have audited <u>333</u> claims against the District in the amount of <u>\$11,324,690.30</u> (See attached Exhibit I). We made inquiries and/or observations into <u>87</u> claims in the amount of <u>\$3,482,879.13</u>. 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 November 30, 2021. 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.

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 November 2021

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

		 -			182,650.00	1 8			TOTAL	TO:
421335		, ,		,	182,650.00	1	٨	68	1/02/21	11/02/21
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		olved # of Outstanding	# of Resolved	S Value of # of Resi			# of			i	
L		•	67	67 \$ 2,507,408.11	67	\$ 4,434,349.07	222			TOTAL	TO
	37623-37624	•				1,224,99	13	TA	73	11/10/21	11/10/21
	433-434	,		53,896.84	-	61,827,05	2	Ξ	75	11/10/21	11/10/21
	54818-54904		40	1,147,790,45	40	1,511,211,30	87	T ₂	74	11/10/21	11/10/21
	16507-16509	1	_	658 84	1	14,304.84	نبرا	С	72	11/10/21	11/10/21
	421445-421463		15	1,130,404.66	15	1,293,714.53	19	A	76	11/10/21	11/10/21
	421336-421444		10	174.657.32	10	1,552,066,36	109	A	71	11/10/21	11/10/21
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	2				# of	4			S Value of	# of Resolved	# of Resolved # of Outstanding	Charl Sames
	Спеск рате	Addit Date Assertant #	# TURLIEAA	runa	Checks	3 V	3 Value of Checks # of Inquiries		Inquiries	Inquiries	Inquiries	Check Seducate
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_	11/17/21	11/17/21	30	Α	16		1,401,706,05	14	854,166,27	14	•	421530-421545
_	11/17/21	11/17/21	78	С	-		5,040 00	1			•	16510
_	11/17/21	11/17/21	80	'n	26		268,986,47	G	97,273,54	4		54905-54930
	11/17/21	11/17/21	79	Η	-		1,250.00	r	· ·			435
	TOTAL	[AL			110	Ş	6,707,691.23	20 \$	20 \$ 975,471.02	20	•	
	GRAND	GRAND TOTAL			313	·	333 S 11.324.690.30	87	87 \$ 3.482.879.13	87	•	:

*Payroll Warrants are included for informational purposes only and have not been reviewed

	•				\$ 4,388,444.44	100		20,000	TAL	TOTAL
37643		100	i.	e,	30,544.93	-	TA	83	11/22/21	11/22/21
37625-37642; Wires	34			5	2,155,055,29	48	TA	82	11/19/21	11/19/21
Wires	,			•	30,672.78	CA.	TA	70	11/08/21	11/08/21
37607-37622; Wires				-	2,172,171,44	46	TA	69	11/05/21	11/05/21
Carrest Cod action	Inquiries	Inquiries	Inquiries	# or rinhing to	3 value of Checks # of Inquite	Checks	I. OILO	** AI I AII (17	Date	CHECK Date
Chack Sequence	# of Resolved # of Outstanding	# of Resolved	\$ Value of	# of Inquiries	Value of Charles	# of	Final	Warrant	Payroll Run	Charl Data

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 it 2021 / 2022 VTD

Reason For Laguiry	Resolution	Jul-21		Aug-21		Sep-21		0et-21		Nov-21		Dec-21
Incorrect accounts payable amount	Amount adjusted prior to payment*	2 1.390	00	6	1.68°	3	0.2106	2	0.63%	4-	1.20%	
Paid saks tax	Amount adjusted prior to payment*	- 0.000	90	_	0.28%	,	0.00%	•	0.000	1	0.000%	
Incorrect remitance address	Address verified	0.690	200		0.00° 0	_	0.07%	₩.	0.9500	Ç,	1 500	
Insufficient supporting documentation	ת'ם	- 0.00	74.0		0.00%		0.00%		0.00%		0.00%	
Invoice date precedes purchase order date	Noted by Business Office	10 6.94	0	335	9 7800	31	2.20%	36	120300	78	23.4200	
Invoice over 90 days outstanding	Verified not a duplicate payment	1 0.69%	6	×	2.239	6	0.4300	~	0.3200		0.0000	
Missing receiving or approval signature	7/2	- 0.000)a c		0.00%		0.00%		0.00%	•	0.00%	
Not an original invoice or receipt	n/a	- 0.00	2	•	0.00%	,	0.00%	i.	0.00%		O. CHIS	
Receipts not itemized	₹°a	- 0.000	900		0.00%		0.00%	•	0.00%	•	0.00%	
Total Number (#) of Inquiries		14 9 72%	340	50	13 97%	41	29200	44	13.4206	87	26.13%	
Total Claims Audited		144 /00,00	1000	358	100.00%	1,406	100.00° a	316	100.00%	333	100.00%	
		H		Ш								
Total Outstanding Inquiries		none		3000		2000		none		энон		

Reason For Inquiry	Resolution		Jul-21			Aug-21			Sep-21			0ct-21		Nov-21		Dec-2
Incorrect accounts payable amount*	Amount adjusted prior to payment*		460,986.03	6.7400		2,267,315.29	N. 600"		5.261,14	0.0400		1,515.09	0.0100	90,846.86	0.X0%	
Paid sales tax*	Amount adjusted prior to payment*		1	0.00"		189,16	0.00%		•	0.000%			0.00"		0.00%	
Incorrect remutance address	Address verified		133.68	0.0000		,	0 000		65,984,60	0.5100		33,917.41	0.7500	16 981 31	0.10%	
Insufficient supporting documentation	n/a			0.0000		,	0 0000			0.0000		,	0.0000		0 000	
Invoice date precedes purchase order date	Noted by Business Office		39,016.19	0.57%		2,701,936,77	10.25%		198,174.91	1.5200		553,708.78	4 1400	3,381,050.96	20 N602	
Invoice over 90 days outstanding	Verified not a duplicate payment		1,091,00	0.0200		56,822.58	0.2100		582,470,95	4.46"		1,000,00	0.0100		0.00%	
Missing receiving or approval signature	D/a			0.000		,	2,000 0		•	0.000%			0.00%		2000	
Not an original invoice or receipt	13/2			0.0000		,	0.00%			0.00%			0.00%		0.00%	
Receipts not stemized	n/a			0.00%			0.00%		4	0.00%			0.00%		0.00%	
Total Value (S) of Inquiries		s	501,226,90	7.329%	\$	5,026,263,80	19,07%	~	851,891,60	6,53%	s	590,141,28		\$ 3,482,879.13	30.75%	
Total Claims Audited	:	5	5,844,450.58	100.00%	<i>S</i> 2	6,844,450,58 100,00% \$ 26,353,983,39 100,00% \$ 13,047,993,52	100.00%	₩	13,047,993,52	100.00%	s.	3,361,150.23	100.00%	100.00% \$ 13,361,150.23 100.00% \$ 11,324,690.30 100.00%	100.00%	
Total Outstanding Inquiries			nonc			2000			2000			2000		3502		

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

NOT CARRY	id ralar tax 8	Incorrect accounts payal		Reason For Inquiry	
		•			
Principle adjusted better to baseneer.	and additional margarity and	unoun adjusted prior to payment*		Resolution	
ů	n	S	l		
		2.30		Jul-21	
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	•	S			
(10.00)	10000	31,704,09		Aug-21	
0.0070	O CALLO	0.1300			
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		(212,37)		Sep-21	
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0.00	04/1/0	0.00%			
4	•	69	-		
		29 996 74		Nov-21	
0.0078	0000	0.26%			
				Dec-21	
	Amount a provider 2 count 2 count 3 country of country 2	Amount adjusted prior to payment* \$ 0.00% \$ (15.85) 0.00% \$ 0.00% \$ 0.00% \$	unts payable amount Amount adjusted prior to payment	unts 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 Amount adjusted prior to payment. \$ 0.00% \$ (15.85) 0.00% \$ 0.00% \$ 0.00% \$ 0.00%	optiny Resolution Jul-21 Aug-21 Sep-21 Oct-21 Nov-21 units payable amount* Amount adjusted prior to payment* \$ 2.30 0.00% \$ 11.704.09 0.12% \$ (212.37) 0.00% \$ 0.00% \$ 29.996.74 0.26% Amount adjusted prior to payment* \$ 0.00% \$ (15.85) 0.00% \$ 0.00% \$ 0.00% \$ 0.00%