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CERTIFIED PUBLIC ACCOUNTANTS  BUSINESS CONSULTANTS

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*

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Darin V. Iacobelli, CPA

Enclosure



CERTIFIED PUBLIC ACCOUNTANTS  BUSINESS CONSULTANTS

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.

# NawrockiSmith

*Board of Education  
East Ramapo Central School District  
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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 333 claims against the District in the amount of \$11,324,690.30 (See attached Exhibit I). We made inquiries and/or observations into 87 claims in the amount of \$3,482,879.13. 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.

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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**  
**November 2021**

<b>Legend:</b>	
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
11/02/21	11/02/21	68	A	1	182,650.00	-	-	-	-	421335
<b>TOTAL</b>				<b>1</b>	<b>\$ 182,650.00</b>	<b>-</b>	<b>-</b>	<b>-</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
11/10/21	11/10/21	71	A	109	1,552,066.36	10	174,657.32	10	-	421336-421444
11/10/21	11/10/21	76	A	19	1,293,714.53	15	1,130,404.66	15	-	421445-421463
11/10/21	11/10/21	72	C	3	14,304.84	1	658.84	1	-	16507-16509
11/10/21	11/10/21	74	F	87	1,511,211.30	40	1,147,790.45	40	-	54818-54904
11/10/21	11/10/21	75	H	2	61,827.05	1	53,896.84	1	-	433-434
11/10/21	11/10/21	73	TA	2	1,224.99	-	-	-	-	37623-37624
<b>TOTAL</b>				<b>222</b>	<b>\$ 4,434,349.07</b>	<b>67</b>	<b>\$ 2,507,408.11</b>	<b>67</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
11/17/21	11/17/21	77	A	66	5,030,708.71	3	24,031.21	3	-	421464-421529
11/17/21	11/17/21	81	A	16	1,401,706.05	14	854,166.27	14	-	421530-421545
11/17/21	11/17/21	78	C	1	5,040.00	-	-	-	-	16510
11/17/21	11/17/21	80	F	26	268,986.47	3	97,273.54	3	-	54905-54930
11/17/21	11/17/21	79	H	1	1,250.00	-	-	-	-	435
<b>TOTAL</b>				<b>110</b>	<b>\$ 6,707,691.23</b>	<b>20</b>	<b>\$ 975,471.02</b>	<b>20</b>	<b>-</b>	

**GRAND TOTAL**      333      \$ 11,324,690.30      87      \$ 3,482,879.13      87

\*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
11/05/21	11/05/21	69	TA	46	2,172,171.44	-	-	-	-	37607-37622; Wires
11/08/21	11/08/21	70	TA	5	30,672.78	-	-	-	-	Wires
11/19/21	11/19/21	82	TA	48	2,155,055.29	-	-	-	-	37625-37642; Wires
11/22/21	11/22/21	83	TA	1	30,544.93	-	-	-	-	37643
<b>TOTAL</b>				<b>100</b>	<b>\$ 4,388,444.44</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	6	3	2	4	
Incorrect sales tax	Amount adjusted prior to payment*	0.00%	1.68%	0.27%	0.63%	1.26%	
Incorrect remittance address	Address verified	1	1	1	3	5	
Insufficient supporting documentation	Noted by Business Office	0.00%	0.00%	0.00%	0.00%	0.00%	
Invoice date precedes purchase order date	Verified not a duplicate payment	10	35	31	38	78	
Invoice over 90 days outstanding	Verified not a duplicate payment	0.69%	9.78%	2.20%	12.03%	23.42%	
Missing receiving or approval signature	n/a	1	8	6	1	-	
Not an original invoice or receipt	n/a	0.00%	2.33%	0.00%	0.00%	0.00%	
Receipts not returned	n/a	0.00%	0.00%	0.00%	0.00%	0.00%	
Total Number (#) of Inquiries		14	50	41	44	87	
Total Claims Audited		144	358	1,406	316	333	
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	2,267,315.29	5,261,14	1,515,09	90,546.86	
Incorrect sales tax*	Amount adjusted prior to payment*	-	189.16	-	-	-	
Incorrect remittance address	Address verified	133.68	-	65,984.60	33,917.41	10,981.31	
Insufficient supporting documentation	Noted by Business Office	-	-	-	-	-	
Invoice date precedes purchase order date	Verified not a duplicate payment	39,016.19	2,701,936.77	198,174.91	553,208.78	3,381,050.96	
Invoice over 90 days outstanding	Verified not a duplicate payment	1,091,100	56,822.58	582,470.95	4,466	-	
Missing receiving or approval signature	n/a	-	-	-	-	-	
Not an original invoice or receipt	n/a	-	-	-	-	-	
Receipts not returned	n/a	-	-	-	-	-	
Total Value (\$) of Inquiries		\$ 501,226.90	\$ 5,026,263.80	\$ 851,891.60	\$ 590,141.28	\$ 3,482,879.13	
Total Claims Audited		\$ 6,844,450.58	\$ 26,353,983.39	\$ 13,047,993.52	\$ 13,361,150.23	\$ 11,324,690.30	
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 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	\$ 11,704.09	\$ (212.37)	\$ 0.86	\$ 29,996.74	
Paid sales tax*	Amount adjusted prior to payment*	\$ 0.00%	\$ (15.85)	\$ 0.00%	\$ -	\$ -	
Total Claims Audited		\$ 6,844,452.88	\$ 26,385,671.63	\$ 13,047,781.15	\$ 13,361,151.09	\$ 11,354,687.04	