

December 13, 2012

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

To the Board of Education:

This report is being furnished in accordance with our engagement as claims auditor for the East Ramapo Central School District (the "District") as appointed by the Board of Education.

Based on the services performed, we have provided you with the following:

- A schedule of warrants audited and approved for payment during the time period of November 1, 2012 through November 30, 2012.
- A listing of findings and recommendations discussed with District administrators to assist you in improving the internal controls for cash disbursements.

We will continue to keep you apprised of the findings of our claims audits. In any event, should you have any questions concerning the matters referred to in this letter we shall be pleased to discuss them with you at your convenience.

Sincerely,

*R. S. Abrams + Co., LLP*  
R.S. Abrams & Co., LLP

**EAST RAMAPO CENTRAL SCHOOL DISTRICT  
WARRANTS AUDITED AND APPROVED FOR PAYMENT DURING NOVEMBER 1, 2012 TO NOVEMBER 30, 2012**

Warrant Number	Warrant Date	Fund	Beginning Check Number	Ending Check Number	Number of Claims on Warrant	Total Warrant Amount	Number of Claims with Inquiries	Value of Claims with Inquiries	Number of Claims Outstanding
65	11/9/12	A	342045	342195	151	\$1,462,943.72	0	\$0.00	0
67	11/16/12	A	342196	342331	136	3,552,287.84	1	1,720.00	0
69	11/29/12	A	784e34w	343395	1,064	424,609.08	0	0.00	0
70	11/27/12	A	343396	343402	7	28,924.26	0	2,613.86	0
75	11/30/12	A	343403	343610	208	2,031,572.94	3	296,057.96	0
73	11/9/12	C	015856	015872	17	623,914.31	0	0.00	0
64	11/9/12	F	043768	043780	13	105,385.88	0	0.00	0
66	11/16/12	F	043781	043835	55	727,850.97	4	115,978.35	0
72	11/30/12	F	043836	043871	36	585,540.35	1	2,271.67	0
63	11/9/12	TA	032602	032624	23	1,852,165.05	0	0.00	0
74	11/30/12	TA	032625	032630	6	46,979.84	0	0.00	0
68	11/23/12	TA	032631	032655	25	1,882,401.55	0	0.00	0
74	11/30/12	TA	032656	032661	6	50,385.19	0	0.00	0
					<b>1,747</b>	<b>\$13,374,960.98</b>	<b>9</b>	<b>\$418,641.84</b>	<b>0</b>

<b>Key:</b>	
<b>A</b>	= General Fund
<b>F</b>	= Federal Fund
<b>C</b>	= School Lunch Fund
<b>H</b>	= Capital Fund
<b>TA</b>	= Trust & Agency Fund

**Total Claims    Total Value of Warrants    Total Number of Inquiries    Total Value of Inquiries    Total Outstanding**

**EAST RAMAPO CENTRAL SCHOOL DISTRICT  
FINDINGS OF THE CLAIMS AUDIT FOR THE PERIOD OF NOVEMBER 1, 2012 TO NOVEMBER 30, 2012**

Warrant Number	Warrant Date	Fund	Check Number	Check Amount	Vendor	Reason for Inquiry	Business Office Response	Resolution/Comments
67	11/16/12	A	342284	\$1,720.00	Otzar Haseform Of Monsey	Confirming Purchase Order	Noted by the business office	Recommend that purchase orders be issued prior to purchasing goods or the rendering of services to be in accordance with District's purchasing policy.
75	11/30/12	A	343404	5,327.00	Act	Confirming Purchase Order	Noted by the business office	Recommend that purchase orders be issued prior to purchasing goods or the rendering of services to be in accordance with District's purchasing policy.
75	11/30/12	A	343424	290,730.96	Bingham Mccutchen LLP	Confirming Purchase Order	Noted by the business office	Recommend that purchase orders be issued prior to purchasing goods or the rendering of services to be in accordance with District's purchasing policy.
75	11/30/12	A	343538	2,613.86	Perfect Body Company	No Bids Or Quotes	Noted by the business office	Recommend that the District obtain bids or quotes exceeding the threshold in the District's purchasing policy.
66	11/16/12	A	043794	9,558.00	Congregation Bobover Yeshiva Of Monsey	Confirming Purchase Order	District noted that this UPK contract was approved by the Board and that the District is in the process of educating the vendor on using the date on the invoice when services commenced.	Recommend that purchase orders be issued prior to purchasing goods or the rendering of services to be in accordance with District's purchasing policy.
66	11/16/12	F	043803	75,705.00	Janwonio Inc	Confirming Purchase Order	Noted by the business office	Recommend that purchase orders be issued prior to purchasing goods or the rendering of services to be in accordance with District's purchasing policy.
66	11/16/12	F	043804	26,475.00	John A Coleman	Confirming Purchase Order	Noted by the business office	Recommend that purchase orders be issued prior to purchasing goods or the rendering of services to be in accordance with District's purchasing policy.
66	11/16/12	F	043810	4,240.35	Merkaz Haseform & Judaica	Confirming Purchase Order	Noted by the business office	Recommend that purchase orders be issued prior to purchasing goods or the rendering of services to be in accordance with District's purchasing policy.
72	11/30/12	F	043857	2,271.67	Mailway	No Bids Or Quotes	Noted by the business office	Recommend that the District obtain bids or quotes exceeding the threshold in the District's purchasing policy.
				\$418,641.84				