

East Ramapo Central School District
Claims Auditor Report

Warrant Number: 153 & 156
 Warrant Date: 4/27/12
 Fund: F & A
 Check Numbers : 336926-337024
 43015-43035
 Amount: \$186,208.11 & \$863,439.92

Claims Auditor *Deuse Connell, CA*
 4/26/12

| Discovered Condition | Claims Auditor | Corrective Action Plan | Results for Corrective Action |
|---|--|--|-------------------------------|
| The PO dates on the following vendor packages were subsequent to the invoice date: | This process circumvents the purchasing system. Claims Auditor (CA) informed the District of this finding. | The District notifies the respective departments that a PO must be placed PRIOR to ordering goods. | To be monitored. |
| Special Aid Fund: Rainart Productions Inc PO# EC12-04996 inv# March 29, 2012 | | | |
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| Note: Auditor reviewed check register to verify proper amount and payee as compared to warrant. | | | |

**East Ramapo Central School District
Claims Auditor Report**

Warrant Number: 158 & 160 & 161
Warrant Date: 5/4/12
Fund: A & A & F
Check Numbers : 337027-337125
337025-337026
43036-43063
Amount: \$599.40 & \$746,790.73 & \$ 48,754.13

Claims Auditor

Denise Connell, CPA
5/3/12

| Discovered Condition | Claims Auditor | Corrective Action Plan | Results for Corrective Action |
|---|--|--|-------------------------------|
| The PO dates on the following vendor packages were subsequent to the invoice date: | This process circumvents the purchasing system. Claims Auditor (CA) informed the District of this finding. | The District notifies the respective departments that a PO must be placed PRIOR to ordering goods. | To be monitored. |
| Merkaz Haseforim & Judaica PO# BD12-03165 inv#138 | | | |
| Special Aid Fund: First Book Nat'l Book Bank PO#EC12-3219 & EC-03145 inv# 417-23837&415-23631 | | | |
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| Note: Auditor reviewed check register to verify proper amount and payee as compared to warrant. | | | |

East Ramapo Central School District
Claims Auditor Report

Warrant Numbers: 154 & 155 & 157
 Warrant Date: April 2012
 Fund: CM & TA & C
 Check Numbers: 2393
 15779-15788
 32272-32299
 Amount: \$500 & \$45,710.36 & \$82,481.90

Denise Connell, CBA
5/3/12

| Discovered Condition | Claims Auditor | Corrective Action Plan | Results for Corrective Action |
|---|----------------|------------------------|-------------------------------|
| None | | | |
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| Note: Auditor reviewed check register to verify proper amount and payee as compared to warrant. | | | |

**East Ramapo Central School District
Claims Auditor Report**

Warrant Number: 162 & 164 & 165
 Warrant Date: 5/11/12
 Fund: A(Medicare) & A & F
 Check Numbers : 337126-337129
 337130-337243
 43064-43117
 Amount: \$4,512 & \$3,155,064.96 & \$685,774.29

Claims Auditor *Denise Connell, CPA*
 5/10/12

| Discovered Condition | Claims Auditor | Corrective Action Plan | Results for Corrective Action |
|---|---|---|-------------------------------|
| The PO dates on the following vendor packages were subsequent to the invoice date: | This process circumvents the purchasing system. Claims Auditor (CA) informed the District of this finding. | The District now issues a violation to District personnel who purchase without a PO as well as notifies vendors that they will not be paid without a PO in place. | To be monitored. |
| Perfect Cut Tree Service PO# BG12-05076 inv#7403 | | | |
| Merkaz Hasenform & Judica BD12-03489 inv# 113 | | | |
| Health & Educational Equipment Corp PO#BG12-05079 inv# 8683* | | | |
| *In addition to work being performed without a PO and a PO being issued after the fact... this purchase (bleachers) were purchased without a bid. | While NYS does not require a bid for public work purchases under \$35,000 District policy does. My recommendation is for the District to adhere to their policy or amend their policy to agree with NYS requirements. | District personnel has indicated that another quote was obtained for a much higher amount. | N/A |
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| Note: Auditor reviewed check register to verify proper amount and payee as compared to warrant. | | | |

East Ramapo Central School District
Claims Auditor Report

Warrant Number: 166 & 167
 Warrant Date: 5/18/12
 Fund: F & A
 Check Numbers : 337244-337344
 43118-43142
 Amount: \$383,155.48 & \$3,734,129.46

Claims Auditor *Dennis Connelly*
 5/17/12

| Discovered Condition | Claims Auditor | Corrective Action Plan | Results for Corrective Action |
|---|--|--|-------------------------------|
| The PO dates on the following vendor packages were subsequent to the invoice date: | This process circumvents the purchasing system. Claims Auditor (CA) informed the District of this finding. | The District now issues a violation to District personnel who purchases without a PO as well as notifies vendors that they will not be paid without a PO in place. | To be monitored. |
| Olori High Reach LLC PO#BG12-04315 inv# 38903 | | | |
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| Note: Auditor reviewed check register to verify proper amount and payee as compared to warrant. | | | |

**East Ramapo Central School District
Claims Auditor Report**

Warrant Number: 169 & 170
 Warrant Date: 5/25/12
 Fund: F & A
 Check Numbers : 337345-337591
 43143-43182
 Amount: \$551,136.04 & \$926,022.93

Claims Auditor *Anne Connolly, CPA*
 5/24/12

| Discovered Condition | Claims Auditor | Corrective Action Plan | Results for Corrective Action |
|---|--|--|-------------------------------|
| The PO dates on the following vendor packages were subsequent to the invoice date: | This process circumvents the purchasing system. Claims Auditor (CA) informed the District of this finding. | The District now issues a violation to District personnel who purchases without a PO as well as notifies vendors that they will not be paid without a PO in place. | To be monitored. |
| Pearl River Lanes PO#AO12-05185 inv#ER113011 | | | |
| Dee Maria's Family Restaurant PO#TC12-05173 inv#050981 | | | |
| Merkaz Haseform & Judaica PO#FP12-04882 inv#178 | | | |
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| Note: Auditor reviewed check register to verify proper amount and payee as compared to warrant. | | | |