

Ernest Patrick Smith
Lauren M. Agunzo
John K. Hoffman
Michael E. Nawrocki



Darin V. Iacobelli
David M. Tellier
Christopher Angotta

CERTIFIED PUBLIC ACCOUNTANTS  BUSINESS CONSULTANTS

December 6, 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 October 2022

Dear Ms. Kivi:

Enclosed please find a copy of our Claims Audit Report for October 2022. Please distribute a copy to the Assistant Superintendent for Business 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



CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

December 6, 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
October 1, 2022 through October 31, 2022***

Board of Education:

We have completed our claims auditing services to the East Ramapo Central School District covering the time period of October 1, 2022 through October 31, 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
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*Re: Claims Audit Report for the Month of
October 1, 2022 through October 31, 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 October 1, 2022 through October 31, 2022 we have audited 271 claims against the District in the amount of \$14,263,373.32 (See attached Exhibit I). We made inquiries and/or observations into 30 claims in the amount of \$1,173,558.61. 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, 2022 through October 31, 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
October 2022

Legend:	
A - General	H - Capital
C - School Lunch	CM - Scholarship
F - Special Aid	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
10/07/22	10/12/22	55	A	2	49,987.16	-	-	-	-	431724-431725
10/12/22	10/12/22	60	A	60	5,122,244.72	5	18,681.60	5	-	431726-431785
10/12/22	10/12/22	7	C	1	291.79	-	-	-	-	17014
10/12/22	10/12/22	17	F	1	2,200.40	-	-	-	-	56228
10/12/22	10/12/22	18	F	32	371,294.10	5	54,222.95	5	-	56229-56260
10/12/22	10/12/22	12	H	5	421,250.87	2	162,536.40	2	-	1027-1031
TOTAL				101	\$ 5,967,269.04	12	\$ 235,440.95	12	-	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
10/26/22	10/26/22	61	A	89	5,431,977.48	11	46,577.73	11	-	Void: 431792-431879
10/20/22	10/26/22	63	A	6	35,995.45	-	-	-	-	431786-431791
10/26/22	10/26/22	66	A	1	49,710.36	1	49,710.36	1	-	431880
10/26/22	10/26/22	8	C	3	620,358.34	-	-	-	-	17015-17017
10/26/22	10/26/22	19	F	56	1,633,341.03	1	369,060.30	1	-	56261-56316
10/26/22	10/26/22	22	F	4	3,903.46	2	67.34	2	-	56317-56320
10/26/22	10/26/22	13	H	11	520,818.16	3	472,701.93	3	-	1032-1042
TOTAL				170	\$ 8,296,104.28	18	\$ 938,117.66	18	-	

GRAND TOTAL				271	\$ 14,263,373.32	30	\$ 1,173,558.61	30	-	
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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
10/07/22	10/07/22	56	A	2	5,921,873.93	-	-	-	-	100722; 1007220
10/07/22	10/07/22	59	A	18	5,053,619.27	-	-	-	-	41-49; 40038-40046
10/21/22	10/21/22	62	A	1	6,016,615.57	-	-	-	-	102122
10/31/22	10/31/22	64	A	26	5,881,993.17	-	-	-	-	50-62; 40047-40059
10/22/22	10/22/22	65	A	1	181,707.62	-	-	-	-	102222
10/28/22	10/28/22	67	A	1	495,660.84	-	-	-	-	102822
TOTAL				49	\$ 23,551,470.40	-	-	-	-	

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
2022 / 2023 YTD

	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Reason For Inquiry						
Incorrect accounts payable amount	1	1	4	3		
Paid sales tax	-	-	-	-	1	1
Duplicate payment	-	-	-	1	-	-
Adjust next invoice	-	-	-	-	-	-
Incorrect accounts payable amount	5	3	10	3		
Address verified	-	-	-	-	-	-
n/a	-	-	-	-	-	-
Insufficient supporting documentation	11	21	37	20		
Invoice date precedes purchase order date	7	10	1	3		
Invoice over 90 days outstanding	-	-	-	-	-	-
Missing receiving or approval signature	-	-	-	-	-	-
n/a	-	-	-	-	-	-
Transaction voided	-	-	-	-	-	-
Missing voucher packet	-	-	-	-	-	-
n/a	-	-	-	-	-	-
Not an original invoice or receipt	-	-	-	-	-	-
Paid sales tax	-	-	-	-	-	-
Receipts not itemized	-	-	-	-	-	-
Total Number (#) of Inquiries	24	35	55	30		
	7.12%	15.49%	3.81%	11.07%		
Total Claims Audited	337	226	1,445	271		
	100.00%	100.00%	100.00%	100.00%		
Total Outstanding Inquiries	none	none	none	none		

	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Reason For Inquiry						
Incorrect accounts payable amount*	8,528.55	308,894.81	106,040.53	19,485.64		
Paid sales tax*	-	-	-	-	-	-
Duplicate payment	-	-	-	3,214.00	-	-
Adjust next invoice	1,181.80	4,905.36	73,104.18	164,413.64		
Address verified	-	-	-	-	-	-
n/a	-	-	-	-	-	-
Insufficient supporting documentation	2,446,600.37	2,449,817.34	1,023,864.04	986,078.99		
Invoice date precedes purchase order date	14,509.74	65,084.68	40.66	366.34		
Invoice over 90 days outstanding	-	-	-	-	-	-
Missing receiving or approval signature	-	-	-	-	-	-
n/a	-	-	-	-	-	-
Transaction voided	-	-	-	-	-	-
Missing voucher packet*	-	-	-	-	-	-
n/a	-	-	-	-	-	-
Not an original invoice or receipt	-	-	-	-	-	-
Paid sales tax*	-	-	-	-	-	-
Receipts not itemized	-	-	-	-	-	-
Total Value (\$) of Inquiries	\$ 2,476,820.46	\$ 2,828,702.19	\$ 1,243,569.27	\$ 1,173,558.61		
	23.70%	7.61%	6.68%	8.23%		
Total Claims Audited	\$ 10,425,021.10	\$ 22,436,771.64	\$ 18,623,325.71	\$ 14,263,373.32		
	100.00%	100.00%	100.00%	100.00%		
Total Outstanding Inquiries	none	none	none	none		

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

	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Reason For Inquiry						
Incorrect accounts payable amount*	\$ 267.03	\$ (48,603.40)	\$ (3.38)	\$ (430.44)		
Duplicate Payment*	\$ -	\$ -	\$ -	\$ (3,214.00)		
Missing voucher packet*	\$ -	\$ -	\$ (219.98)	\$ -		
Paid sales tax*	\$ -	\$ -	\$ -	\$ -		
Paid sales tax*	\$ -	\$ -	\$ (73.44)	\$ -		
Total Pending Claims Audited	\$ 10,424,754.07	\$ 22,486,375.04	\$ 18,623,623.61	\$ 14,267,017.76		
	100.00%	100.00%	100.00%	100.00%		