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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 September 2022

Dear Ms. Kivi:

Enclosed please find a copy of our Claims Audit Report for September 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
September 1, 2022 through September 30, 2022***

Board of Education:

We have completed our claims auditing services to the East Ramapo Central School District covering the time period of September 1, 2022 through September 30, 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.

NawrockiSmith

*Board of Education
East Ramapo Central School District
December 6, 2022
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*Re: Claims Audit Report for the Month of
September 1, 2022 through September 30, 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 September 1, 2022 through September 30, 2022 we have audited 1,445 claims against the District in the amount of \$18,623,325.71 (See attached Exhibit I). We made inquiries and/or observations into 55 claims in the amount of \$1,243,589.27. 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 September 30, 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
September 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
09/01/22	09/01/22	30	A	46	181,349.32	15	114,019.36	15	-	Voids: 430406-430442; 430467-430473
09/01/22	09/01/22	34	A	22	474,401.01	4	778.40	4	-	430443-430464
09/01/22	09/01/22	35	A	7	524,756.64	1	208,932.47	1	-	430399-430405
09/01/22	09/01/22	37	A	2	285.00	-	-	-	-	430465-430466
09/01/22	09/01/22	11	F	25	776,050.85	4	13,482.48	4	-	56135-56159
09/01/22	09/01/22	8	H	5	4,350,326.51	1	52,132.31	1	-	1011-1015
09/01/22	09/01/22	9	H	1	430,486.83	1	430,486.83	1	-	1016
TOTAL				108	\$ 6,737,656.16	26	\$ 819,831.85	26	-	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
09/02/22	09/02/22	4	C	1	540.00	-	-	-	-	17008
TOTAL				1	\$ 540.00	-	\$ -	-	-	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
09/14/22	09/14/22	40	A	78	1,268,428.68	9	257,178.47	9	-	430477-430554
09/14/22	09/14/22	41	A	8	1,377,752.37	-	-	-	-	430555-430562
09/08/22	09/14/22	42	A	2	31,561.14	-	-	-	-	430474-430475
09/14/22	09/14/22	45	A	2	4,700.50	1	679.00	1	-	9990002
09/14/22	09/14/22	46	A	1	1,543.80	-	-	-	-	430476
09/14/22	09/14/22	5	C	3	3,515.06	2	3,129.72	2	-	17009-17011
09/14/22	09/14/22	12	F	3	11,945.61	-	-	-	-	56160-56162
09/14/22	09/14/22	13	F	24	763,298.45	3	4,073.07	3	-	56163-56186
09/14/22	09/14/22	10	H	4	57,013.33	-	-	-	-	1017-1020
09/14/22	09/14/22	1	CM	1	500.00	-	-	-	-	17012
TOTAL				126	\$ 3,520,258.94	15	\$ 265,060.26	15	-	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
09/30/22	09/21/22	47	A	1081	721,499.40	-	-	-	-	430568-431648
TOTAL				1081	\$ 721,499.40	-	\$ -	-	-	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
09/29/22	09/29/22	48	A	69	5,220,027.55	9	83,665.97	9	-	431649-431717
09/29/22	09/29/22	49	A	5	1,056,430.88	-	-	-	-	431718-431722
09/29/22	09/29/22	51	A	1	119,865.75	-	-	-	-	431723
09/21/22	09/29/22	52	A	5	34,194.15	-	-	-	-	430563-430567
09/29/22	09/29/22	6	C	2	111,563.68	-	-	-	-	17012-17013
09/29/22	09/29/22	14	F	30	1,008,359.54	5	75,031.19	5	-	56187-56216
09/29/22	09/29/22	15	F	10	3,343.02	-	-	-	-	56217-56226
09/29/22	09/29/22	11	II	6	67,194.94	-	-	-	-	1021-1026
TOTAL				128	\$ 7,620,979.51	14	\$ 158,697.16	14	-	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
09/30/22	09/30/22	16	F	1	22,391.70	-	-	-	-	56227
TOTAL				1	\$ 22,391.70	-	\$ -	-	-	

GRAND TOTAL				1445	\$ 18,623,325.71	55	\$ 1,243,589.27	55	-	
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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
09/01/22	09/01/22	38	A	4	1,865,427.50	-	-	-	-	25-27; 40019
09/01/22	09/01/22	39	A	1	2,065,481.40	-	-	-	-	90122
09/09/22	09/09/22	43	A	1	4,595,363.59	-	-	-	-	90922
09/09/22	09/09/22	44	A	10	3,975,579.02	-	-	-	-	28-31; 40020-40025
09/23/22	09/23/22	53	A	1	5,943,452.00	-	-	-	-	92322
09/23/22	09/23/22	54	A	18	5,167,812.16	-	-	-	-	32-37; 40026-40037
09/30/22	09/30/22	57	A	1	4,733.87	-	-	-	-	930222
09/30/22	09/30/22	58	A	3	4,733.87	-	-	-	-	38-40
TOTAL				39	\$ 23,622,583.41	-	\$ -	-	-	

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

Reason For Inquiry	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Incorrect accounts payable amount	1	1	4			
Amount adjusted prior to payment*	0.30%	0.44%	0.38%			
Paid sales tax	-	-	-			
Amount adjusted prior to payment*	0.00%	0.00%	0.00%			
Incorrect accounts payable amount	-	-	1			
Adjust next invoice	-	-	0.07%			
Incorrect remittance address	5	3	10			
Address verified	1.48%	1.33%	0.69%			
Insufficient supporting documentation	-	-	-			
n/a	-	-	0.00%			
Invoice date precedes purchase order date	11	21	37			
Invoice over 90 days outstanding	3.26%	9.29%	2.56%			
Missing receiving or approval signature	7	10	1			
n/a	2.08%	4.42%	0.07%			
Transaction voided	-	-	-			
Missing voucher packet	-	-	-			
Not an original invoice or receipt	-	-	-			
n/a	-	-	0.00%			
Paid sales tax	-	-	-			
Transaction voided	-	-	-			
n/a	-	-	0.00%			
Receipts not itemized	24	35	55			
Total Number (#) of Inquiries	7.12%	13.49%	3.81%			
Total Claims Audited	337	226	1,445			
Total Outstanding Inquiries	none	none	none			

Reason For Inquiry	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Incorrect accounts payable amount*	8,528.55	308,894.81	106,040.53			
Amount adjusted prior to payment*	0.00%	1.38%	0.57%			
Paid sales tax*	-	-	-			
Amount adjusted prior to payment*	0.00%	0.00%	0.00%			
Incorrect accounts payable amount	-	-	73,104.18			
Adjust next invoice	-	-	0.39%			
Incorrect remittance address	1,181.80	4,905.36	40,245.44			
Address verified	0.01%	0.02%	0.22%			
Insufficient supporting documentation	-	-	-			
n/a	-	-	0.00%			
Invoice date precedes purchase order date	2,446,600.37	2,449,817.34	1,023,864.04			
Invoice over 90 days outstanding	23.47%	10.92%	5.50%			
Missing receiving or approval signature	14,509.74	65,084.68	40.66			
n/a	0.14%	0.29%	0.00%			
Transaction voided	-	-	-			
Missing voucher packet	-	-	-			
Not an original invoice or receipt	-	-	220			
n/a	-	-	0.00%			
Paid sales tax	-	-	-			
Transaction voided	-	-	74.44			
n/a	-	-	0.00%			
Receipts not itemized	-	-	-			
Total Value (\$) of Inquiries	\$ 2,470,820.46	\$ 2,838,702.19	\$ 1,243,589.27			
Total Claims Audited	\$ 10,425,021.10	\$ 22,436,771.64	\$ 18,623,325.71			
Total Outstanding Inquiries	none	none	none			

* Note: Inquiry Amounts for each month reflect the entire check amounts associated with each incorrect accounts payable amount, 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, missing voucher packets and paid sales tax inquires.

Reason For Inquiry	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Incorrect accounts payable amount*	\$ 267.03	\$ (48,603.40)	\$ (3.48)			
Amount adjusted prior to payment*	0.00%	-0.21%	0.00%			
Missing voucher packet*	-	-	(219.98)			
Transaction voided*	-	-	-			
Amount adjusted prior to payment*	-	-	-			
Paid sales tax*	-	-	-			
Transaction voided*	-	-	(74.44)			
Total Pending Claims Audited	\$ 10,424,754.07	\$ 22,485,375.04	\$ 18,623,623.61			