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CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

October 18, 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 August 2022**

Dear Ms. Kivi:

Enclosed please find a copy of our Claims Audit Report for August 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*

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Darin V. Iacobelli, CPA

Enclosure



CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

October 18, 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  
August 1, 2022 through August 31, 2022***

Board of Education:

We have completed our claims auditing services to the East Ramapo Central School District covering the time period of August 1, 2022 through August 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  
August 1, 2022 through August 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 August 1, 2022 through August 31, 2022 we have audited **226** claims against the District in the amount of **\$22,436,771.64** (See attached Exhibit I). We made inquiries and/or observations into **35** claims in the amount of **\$2,828,702.19**. 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 August 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**  
**August 2022**

<b>Legend:</b>	
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
08/01/22	08/02/22	4	H	1	308,894.81	1	308,894.81	1	-	1004
<b>TOTAL</b>				<b>1</b>	<b>\$ 308,894.81</b>	<b>1</b>	<b>\$ 308,894.81</b>	<b>1</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
08/03/22	08/03/22	13	A	44	722,815.09	4	6,751.29	4	-	430251-430294
08/03/22	08/03/22	15	A	3	158,195.16	-	-	-	-	430248-430250
08/03/22	08/03/22	18	A	15	156,240.89	9	112,670.75	9	-	430295-430309
08/03/22	08/03/22	2	C	2	478,284.66	-	-	-	-	17005-17006
08/03/22	08/03/22	5	F	16	860,848.25	2	8,872.96	2	-	56071-56086
08/03/22	08/03/22	6	F	8	21,177.53	-	-	-	-	56087-56094
08/03/22	08/03/22	3	H	3	786,725.80	1	17,094.26	1	-	1005-1007
<b>TOTAL</b>				<b>91</b>	<b>\$ 3,184,287.38</b>	<b>16</b>	<b>\$ 145,389.26</b>	<b>16</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
08/04/22	08/04/22	5	H	2	4,498,800.16	-	-	-	-	1008-1009
<b>TOTAL</b>				<b>2</b>	<b>\$ 4,498,800.16</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
08/09/22	08/17/22	19	A	4	48,679.40	-	-	-	-	430310-430313
08/17/22	08/17/22	20	A	3	10,246.50	-	-	-	-	430376-430378
08/17/22	08/17/22	21	A	41	4,492,278.47	2	1,144.12	2	-	430314-430354
08/17/22	08/17/22	22	A	13	3,202,441.98	2	2,024,524.12	2	-	430379-430391
08/17/22	08/17/22	25	A	22	5,130,183.62	6	211,065.52	6	-	20; 430355-430375
08/17/22	08/17/22	3	C	1	105,178.45	1	105,178.45	1	-	17007
08/17/22	08/17/22	7	F	19	821,189.44	2	3,725.01	2	-	56095-56113
08/17/22	08/17/22	8	F	15	339,549.32	3	2,383.50	3	-	56114-56128
08/17/22	08/17/22	6	H	1	24,300.00	1	24,300.00	1	-	1010
<b>TOTAL</b>				<b>119</b>	<b>\$ 14,174,047.18</b>	<b>17</b>	<b>\$ 2,372,320.72</b>	<b>17</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
08/23/22	09/01/22	27	A	4	14,076.19	-	-	-	-	430392-430395
08/30/22	09/01/22	29	A	1	34,942.08	-	-	-	-	430398
08/25/22	09/01/22	32	A	2	189,889.20	-	-	-	-	430396-430397
08/31/22	09/01/22	10	F	6	31,834.64	1	2,097.40	1	-	56129-56134
<b>TOTAL</b>				<b>13</b>	<b>\$ 270,742.11</b>	<b>1</b>	<b>\$ 2,097.40</b>	<b>1</b>	<b>-</b>	

<b>GRAND TOTAL</b>				<b>226</b>	<b>\$ 22,436,771.64</b>	<b>35</b>	<b>\$ 2,828,702.19</b>	<b>35</b>	<b>-</b>	
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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
08/12/22	08/12/22	23	A	1	1,386,136.82	-	-	-	-	8122022
08/12/22	08/12/22	24	A	8	1,220,129.50	-	-	-	-	16-19; 40012-40015
08/26/22	08/26/22	28	A	1	1,553,751.24	-	-	-	-	82622
08/26/22	08/26/22	31	A	8	1,402,007.95	-	-	-	-	20-24; 40016-40018
<b>TOTAL</b>				<b>18</b>	<b>\$ 5,562,025.51</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  
 2022 / 2023 YTD

Reason For Inquiry	Resolution	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Incorrect accounts payable amount	Amount adjusted prior to payment*	1 0.30%	1 0.44%				
Paid sales tax	Amount adjusted prior to payment*	- 0.00%	- 0.00%				
Incorrect remittance address	Address verified	5 1.48%	3 1.33%				
Insufficient supporting documentation	n/a	- 0.00%	- 0.00%				
Invoice date precedes purchase order date	Noted by Business Office	11 3.26%	21 9.29%				
Invoice over 90 days outstanding	Verified not a duplicate payment	7 2.08%	10 4.42%				
Missing receiving or approval signature	n/a	- 0.00%	- 0.00%				
Not an original invoice or receipt	n/a	- 0.00%	- 0.00%				
Receipts not itemized	n/a	- 0.00%	- 0.00%				
<b>Total Number (#) of Inquiries</b>		<b>24 7.12%</b>	<b>35 15.49%</b>				
<b>Total Claims Audited</b>		<b>337 100.00%</b>	<b>226 100.00%</b>				
<b>Total Outstanding Inquiries</b>		<b>none</b>	<b>none</b>				

Reason For Inquiry	Resolution	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Incorrect accounts payable amount*	Amount adjusted prior to payment*	8,528.55 0.08%	308,894.81 1.38%				
Paid sales tax*	Amount adjusted prior to payment*	- 0.00%	- 0.00%				
Incorrect remittance address	Address verified	1,181.80 0.01%	4,905.36 0.02%				
Insufficient supporting documentation	n/a	- 0.00%	- 0.00%				
Invoice date precedes purchase order date	Noted by Business Office	2,446,600.37 23.47%	2,449,817.34 10.92%				
Invoice over 90 days outstanding	Verified not a duplicate payment	14,509.74 0.14%	65,084.68 0.29%				
Missing receiving or approval signature	n/a	- 0.00%	- 0.00%				
Not an original invoice or receipt	n/a	- 0.00%	- 0.00%				
Receipts not itemized	n/a	- 0.00%	- 0.00%				
<b>Total Value (\$) of Inquiries</b>		<b>\$ 2,470,820.46 23.70%</b>	<b>\$ 2,828,702.19 12.61%</b>				
<b>Total Claims Audited</b>		<b>\$ 10,425,021.10 100.00%</b>	<b>\$ 22,436,771.64 100.00%</b>				
<b>Total Outstanding Inquiries</b>		<b>none</b>	<b>none</b>				

\* 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 pending warrant amount prior to actual net adjustment for incorrect accounts payable amount and paid sales tax inquiries.

Reason For Inquiry	Resolution	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Incorrect accounts payable amount*	Amount adjusted prior to payment*	\$ 267.03 0.00%	\$ (48,603.40) -0.22%				
Paid sales tax*	Amount adjusted prior to payment*	\$ - 0.00%	\$ - 0.00%				
<b>Total Pending Claims Audited</b>		<b>\$ 10,424,754.07 100.00%</b>	<b>\$ 22,485,375.04 100.00%</b>				