

Ernest Patrick Smith  
Lauren M. Agunzo  
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Darin V. Iacobelli  
David M. Tellier  
Christopher Angotta

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

June 24, 2024

**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 May 2024**

Dear Ms. Kivi:

Enclosed please find a copy of our Claims Audit Report for May 2024. 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

June 24, 2024

**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  
May 1, 2024 through May 31, 2024***

Board of Education:

We have completed our claims auditing services to the East Ramapo Central School District covering the time period of May 1, 2024 through May 31, 2024. 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  
June 24, 2024  
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**Re:    *Claims Audit Report for the Month of  
          May 1, 2024 through May 31, 2024***

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 May 1, 2024 through May 31, 2024 we have audited **646** claims against the District in the amount of **\$20,233,454.88** (See attached Exhibit I). We made inquiries and/or observations into **17** claims in the amount of **\$411,134.30**. 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, 2023 through May 31, 2024. 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**  
**May 2024**

<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
05/08/24	05/08/24	119	A	110	1,014,757.42	1	56.00	1	-	Void; 442515-442615; 442656-442658; 9100543-9100547
05/08/24	05/08/24	120	A	64	189,230.80	-	-	-	-	442616-442647; 9100548-9100579
05/08/24	05/08/24	121	A	2	54,327.80	-	-	-	-	40648-40649
05/08/24	05/08/24	122	A	14	1,088,518.47	-	-	-	-	442648-442655; 9100580-9100585
05/02/24	05/08/24	123	A	2	-	-	-	-	-	Void; 442514
05/01/24	05/08/24	125	A	3	30,283.36	-	-	-	-	442511-442513
05/01/24	05/08/24	126	A	1	38,000.00	-	-	-	-	442510
05/08/24	05/08/24	27	F	101	2,848,945.42	5	1,891.92	5	-	59406-59499; 9200025-9200031
05/08/24	05/08/24	21	H	5	1,185,637.01	-	-	-	-	1171-1175
<b>TOTAL</b>				<b>302</b>	<b>\$ 6,449,700.28</b>	<b>6</b>	<b>\$ 1,947.92</b>	<b>6</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
05/15/24	05/22/24	127	A	4	32,742.21	1	18,208.41	1	-	442659-442662
05/22/24	05/22/24	128	A	114	7,177,362.90	2	4,569.93	2	-	Void; 442663-442767; 9100586-9100593
05/22/24	05/22/24	129	A	46	135,083.50	-	-	-	-	442768-442787; 9100594-9100619
05/22/24	05/22/24	130	A	31	2,828,072.93	1	195,423.14	1	-	442788-442802; 9100620-9100635
05/22/24	05/22/24	20	C	4	12,969.20	2	1,024.07	2	-	17090-17093
05/22/24	05/22/24	28	F	135	3,384,451.98	4	30,127.65	4	-	59500-59617; 9200032-9200048
05/22/24	05/22/24	22	H	8	187,209.14	1	159,833.18	1	-	1176-1183
05/22/24	05/22/24	1	CM	1	50.00	-	-	-	-	17017
<b>TOTAL</b>				<b>343</b>	<b>\$ 13,757,941.86</b>	<b>11</b>	<b>\$ 409,186.38</b>	<b>11</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
05/24/24	05/22/24	131	A	1	25,812.74	-	-	-	-	442803
<b>TOTAL</b>				<b>1</b>	<b>\$ 25,812.74</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	

<b>GRAND TOTAL</b>				<b>646</b>	<b>\$ 20,233,454.88</b>	<b>17</b>	<b>\$ 411,134.30</b>	<b>17</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
05/03/24	05/03/24	124	A	19	12,004,756.61	-	-	-	-	295-299; 40636-40647; 5032024
<b>TOTAL</b>				<b>19</b>	<b>\$ 12,004,756.61</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**  
**2023 / 2024 YTD**

Reason For Inquiry	Resolution	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Incorrect accounts payable amount	Amount adjusted prior to payment*	- 0.00%	1 0.47%	2 0.15%	2 0.51%	1 0.23%	3 0.20%
Paid sales tax	Amount adjusted prior to payment*	1 0.17%	1 0.47%	- 0.00%	- 0.00%	1 0.23%	1 0.07%
Duplicate payment	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Incorrect remittance address	Address verified	4 0.69%	5 2.37%	9 0.66%	5 1.27%	7 1.58%	5 0.34%
Insufficient supporting documentation	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Invoice date precedes purchase order date	Noted by Business Office	19 3.29%	11 5.21%	14 1.02%	45 11.45%	14 3.15%	19 1.29%
Invoice over 90 days outstanding	Verified not a duplicate payment	5 0.87%	2 0.95%	2 0.15%	1 0.25%	- 0.00%	1 0.07%
Missing receiving or approval signature	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Not an original invoice or receipt	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Paid sales tax	Adjust next invoice	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Receipts not itemized	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
<b>Total Number (#) of Inquiries</b>		<b>29 5.02%</b>	<b>20 9.48%</b>	<b>27 1.97%</b>	<b>53 13.49%</b>	<b>23 5.18%</b>	<b>29 1.96%</b>
<b>Total Claims Audited</b>		<b>578 100.00%</b>	<b>211 100.00%</b>	<b>1,372 100.00%</b>	<b>393 100.00%</b>	<b>444 100.00%</b>	<b>1,477 100.00%</b>
<b>Total Outstanding Inquiries</b>		<b>none</b>	<b>none</b>	<b>none</b>	<b>none</b>	<b>none</b>	<b>none</b>

Reason For Inquiry	Resolution	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Incorrect accounts payable amount*	Amount adjusted prior to payment*	- 0.00%	9,248.73 0.07%	11,572.45 0.07%	1,204.79 0.01%	621.33 0.00%	5,117.76 0.02%
Paid sales tax*	Amount adjusted prior to payment*	105.50 0.00%	568.24 0.00%	- 0.00%	- 0.00%	741.91 0.00%	1,129.02 0.00%
Duplicate payment	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Incorrect remittance address	Address verified	50,375.56 0.20%	357,126.34 2.72%	11,542.16 0.07%	364,408.11 2.16%	5,351.63 0.02%	103,831.64 0.45%
Insufficient supporting documentation	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Invoice date precedes purchase order date	Noted by Business Office	3,711,822.19 14.78%	35,782.15 0.27%	87,422.20 0.52%	2,243,723.40 13.29%	1,493,406.10 6.55%	848,210.15 3.69%
Invoice over 90 days outstanding	Verified not a duplicate payment	14,221.63 0.06%	274.16 0.00%	14,925.04 0.09%	3,515.77 0.02%	- 0.00%	560.00 0.00%
Missing receiving or approval signature	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Not an original invoice or receipt	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Paid sales tax	Adjust next invoice	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Receipts not itemized	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
<b>Total Value (\$) of Inquiries</b>		<b>\$ 3,776,524.88 15.04%</b>	<b>\$ 402,999.62 3.07%</b>	<b>\$ 125,461.85 0.74%</b>	<b>\$ 2,612,852.07 15.47%</b>	<b>\$ 1,500,120.97 6.58%</b>	<b>\$ 958,848.57 4.17%</b>
<b>Total Claims Audited</b>		<b>\$ 25,113,002.00 100.00%</b>	<b>\$ 13,142,309.30 100.00%</b>	<b>\$ 16,940,918.44 100.00%</b>	<b>\$ 16,888,225.89 100.00%</b>	<b>\$ 22,793,021.68 100.00%</b>	<b>\$ 22,995,531.67 100.00%</b>
<b>Total Outstanding Inquiries</b>		<b>none</b>	<b>none</b>	<b>none</b>	<b>none</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 duplicate payments, missing voucher packets 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, duplicate payments, missing voucher packets and paid sales tax inquiries.

Reason For Inquiry	Resolution	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Incorrect accounts payable amount*	Amount adjusted prior to payment*	\$ - 0.00%	\$ (100.00) 0.00%	\$ 6.09 0.00%	\$ 100.46 0.00%	\$ (0.04) 0.00%	\$ (8.64) 0.00%
Paid sales tax*	Amount adjusted prior to payment*	\$ (8.84) 0.00%	\$ (19.19) 0.00%	\$ - 0.00%	\$ - 0.00%	\$ (2.80) 0.00%	\$ (16.45) 0.00%
<b>Total Pending Claims Audited</b>		<b>\$ 25,113,010.84 100.00%</b>	<b>\$ 13,142,428.49 100.00%</b>	<b>\$ 16,940,912.35 100.00%</b>	<b>\$ 16,888,125.43 100.00%</b>	<b>\$ 22,793,024.52 100.00%</b>	<b>\$ 22,995,556.76 100.00%</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**  
**2023 / 2024 YTD**

Reason For Inquiry	Resolution	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
Incorrect accounts payable amount	Amount adjusted prior to payment*	- 0.00%	1 0.19%	2 0.13%	2 0.40%	1 0.15%	
Paid sales tax	Amount adjusted prior to payment*	- 0.00%	1 0.19%	- 0.00%	- 0.00%	- 0.00%	
Duplicate payment	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	
Incorrect remittance address	Address verified	3 0.56%	10 1.89%	2 0.13%	- 0.00%	4 0.62%	
Insufficient supporting documentation	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	
Invoice date precedes purchase order date	Noted by Business Office	18 3.38%	16 3.02%	8 0.51%	10 2.01%	7 1.08%	
Invoice over 90 days outstanding	Verified not a duplicate payment	6 1.13%	4 0.75%	7 0.45%	5 1.01%	4 0.62%	
Missing receiving or approval signature	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	
Not an original invoice or receipt	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	
Paid sales tax	Adjust next invoice	- 0.00%	1 0.19%	- 0.00%	- 0.00%	1 0.15%	
Receipts not itemized	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	
<b>Total Number (#) of Inquiries</b>		<b>27 5.07%</b>	<b>33 6.23%</b>	<b>19 1.22%</b>	<b>17 3.42%</b>	<b>17 2.63%</b>	
<b>Total Claims Audited</b>		<b>533 100.00%</b>	<b>530 100.00%</b>	<b>1,559 100.00%</b>	<b>497 100.00%</b>	<b>646 100.00%</b>	
<b>Total Outstanding Inquiries</b>		<b>none</b>	<b>none</b>	<b>none</b>	<b>none</b>	<b>none</b>	

Reason For Inquiry	Resolution	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
Incorrect accounts payable amount*	Amount adjusted prior to payment*	- 0.00%	1,773.17 0.01%	21,338.10 0.11%	2,720.75 0.01%	2,330.65 0.01%	
Paid sales tax*	Amount adjusted prior to payment*	- 0.00%	33,924.38 0.18%	- 0.00%	- 0.00%	- 0.00%	
Duplicate payment	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	
Incorrect remittance address	Address verified	9,509.49 0.04%	72,045.16 0.39%	1,210.08 0.01%	- 0.00%	165,409.63 0.82%	
Insufficient supporting documentation	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	
Invoice date precedes purchase order date	Noted by Business Office	326,211.45 1.21%	24,895.74 0.13%	65,027.20 0.35%	56,277.50 0.30%	223,982.14 1.11%	
Invoice over 90 days outstanding	Verified not a duplicate payment	40,357.56 0.15%	3,113.31 0.02%	113,229.02 0.60%	48,854.82 0.26%	1,203.47 0.01%	
Missing receiving or approval signature	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	
Not an original invoice or receipt	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	
Paid sales tax	Adjust next invoice	- 0.00%	95,776.10 0.51%	- 0.00%	- 0.00%	18,208.41 0.09%	
Receipts not itemized	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	
<b>Total Value (\$) of Inquiries</b>		<b>\$ 376,078.50 1.40%</b>	<b>\$ 231,527.86 1.24%</b>	<b>\$ 200,804.40 1.07%</b>	<b>\$ 107,853.07 0.57%</b>	<b>\$ 411,134.30 2.03%</b>	
<b>Total Claims Audited</b>		<b>\$ 26,909,105.74 100.00%</b>	<b>\$ 18,606,600.83 100.00%</b>	<b>\$ 18,834,929.19 100.00%</b>	<b>\$ 18,925,759.15 100.00%</b>	<b>\$ 20,233,454.88 100.00%</b>	
<b>Total Outstanding Inquiries</b>		<b>none</b>	<b>none</b>	<b>none</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 duplicate payments, missing voucher packets 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, duplicate payments, missing voucher packets and paid sales tax inquiries.

Reason For Inquiry	Resolution	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
Incorrect accounts payable amount*	Amount adjusted prior to payment*	\$ - 0.00%	\$ (11.84) 0.00%	\$ (10,000.39) -0.05%	\$ (0.40) 0.00%	\$ 0.02 0.00%	
Paid sales tax*	Amount adjusted prior to payment*	\$ - 0.00%	\$ (791.15) 0.00%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%	
<b>Total Pending Claims Audited</b>		<b>\$ 26,909,105.74 100.00%</b>	<b>\$ 18,607,403.82 100.00%</b>	<b>\$ 18,844,929.58 100.00%</b>	<b>\$ 18,925,759.55 100.00%</b>	<b>\$ 20,233,454.86 100.00%</b>	