



THREE VILLAGE CENTRAL SCHOOL DISTRICT
STONY BROOK, NEW YORK

BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: June 20, 2018

DATE MATERIAL SUBMITTED: June 15, 2018

OFFICE OF ORIGIN: Business Services

CATEGORY OF ITEM: Action

TITLE: Claims Auditor's Report – April 2018

STAFF RECOMMENDATION:

Accept the Report

BACKGROUND - RATIONALE:

NOT AN OFFICIAL RECORD; SUBJECT TO CHANGE

April 30, 2018

The Board of Education
Three Village Central School District
Stony Brook, NY 11790



Board of Education:

During our claims audit procedures conducted during April 2018, we reviewed approximately 614 claims and have identified the items below that need to be reviewed. We have approved these claims for payment and release (except as noted below), as they were valid claims against the District. Although we noted the following instances during our review, the expenditures appear to be appropriate.

Findings:

1. There was 1 check that was held because it included rates that could not be verified. This check was released when the rates were verified.
2. There were 2 checks that were voided due to an incorrect check amount. These checks will be reissued for the correct amount on a future warrant.

Other Matters:

1. We noted 6 claims where the purchase order was encumbered subsequent to the date of the invoice or service. While these confirming purchase orders provide evidence of expenditures, the real control is in ensuring that such purchases are approved before being committed to by the District. To ensure that budgetary limits are monitored, and expenditures are properly approved and obtained at the most appropriate price, all purchase orders, where practicable, should be generated prior to goods and services being ordered and received.

We understand the fiduciary duty of the Board of Education, as well as the role of the claims auditor in ensuring that all disbursements are valid and handled according to the provisions of the Education Law and the Board's policies and procedures.

Should you have any questions regarding anything included in our report, please do not hesitate to contact us at (631) 582-1600.

Sincerely,

Cerini & Associates LLP

Cerini & Associates, LLP
Claims Auditors

Three Village CSD
Instance Schedule
April 2018

Payee Description	Department	PO #	PO Date	Original PO Amount	Invoice Date	Instance Amount	Instance	Action/Resolution
Services, Inc.	Three Village Academy	A18-02257	09/21/17	\$ 10,000.00	03/27/18	\$ 1,080.00	Unable To Verify Rate(s)/Price(s)	Released
						\$ 1,080.00		
otel Partners, LLC.	R.C. Murphy JHS	A18-04211	03/23/18	\$ 3,064.04	03/28/18	\$ 5,574.20	Incorrect Charges On Invoice	Voided
ump Repair, Inc.	North Country Admin	A18-02212	09/20/17	\$ 10,000.00	03/19/18	\$ 4,708.12	Incorrect Charges On Invoice	Voided
						\$ 10,282.32		
Optimum	Mount Elementary School	A18-04292	04/04/18	-	03/15/18	\$ 21.00	Confirming Purchase Order(s)	
ansportation Corp.	North Country Admin	A18-04222	03/23/18	-	03/14/18	\$ 381.07	Confirming Purchase Order(s)	
bus & Truck Sales	North Country Admin	A18-03866	02/16/18	-	02/12/18	\$ 759.67	Confirming Purchase Order(s)	
prises International, Inc.	North Country Admin	A18-04344	04/11/18	-	08/24/17	\$ 2,750.00	Confirming Purchase Order(s)	
usiness Solutions	Arrowhead Elementary School	A18-03546	01/18/18	-	09/12/16	\$ 389.00	Confirming Purchase Order(s)	
gic Solutions, Inc.	TVCSD	A18-04360	04/11/18	-	Various March - April 2018	\$ 2,134.20	Confirming Purchase Order(s)	
						\$ 6,434.94		



**Three Village CSD
Warrant Summary
April 6, 2018**

The following claims on warrants listed below have been duly audited and ordered paid by Cerini & Associates, LLP (C&A).

Warrant Number	Warrant Date	Fund	Beg Check Number	End Check Number	Number of Claims on Warrant	Approved Number of Claims	Approved Amount	
241	4/6/2018	A	65294	65389	96	96	\$ 256,652.83	
240	4/6/2018	A	65390	65432	43	42	\$ 21,547.07	*
242	4/6/2018	A	65433	65498	66	65	\$ 884,584.60	**
245	4/6/2018	A	65499	65502	4	4	\$ 21,433.20	
212	2/27/2018	A		Wires	9	9	\$ 816,242.58	
233	3/1/2018	A		Wires	2	2	\$ 2,277,322.25	
235	3/26/2018	A		Wires	9	9	\$ 625,341.48	
V229	4/6/2018	A		Void	1	1	\$ (3,550.00)	***
244	4/6/2018	C	20632	20641	10	10	\$ 41,276.86	
237	4/6/2018	F	10224	10224	1	1	\$ 536.99	
234	4/3/2018	H	5184	5184	1	1	\$ 367,132.25	
238	4/6/2018	H	5185	5187	3	3	\$ 1,479,066.35	
243	4/6/2018	H	5188	5188	1	1	\$ 19,032.00	
239	4/6/2018	OT	15312	15348	37	37	\$ 846.75	
236	4/6/2018	OT	15349	15352	4	4	\$ 7,812.14	
232	3/29/2018	T&A	10683	10694	12	12	\$ 125,334.60	
				Wires	38	38	\$ 1,668,250.33	
				Totals	337	335	\$ 8,608,862.28	

* Excludes check 65399, which was voided by C&A.

** Excludes check 65435, which was voided by C&A.

*** Represents check 65149, which was previously held by C&A, and subsequently voided by the District.

The detailed documentation supporting the claims listed above has been reviewed and approved by the Claims Auditor and the payment of each certified claim verified that it was charged to the proper fund.

The aforementioned function was performed by representatives of Cerini & Associates, LLP as certified below.

Cerini & Associates LLP

Claims Auditor

Cerini & Associates, LLP

Three Village CSD
Warrant Summary
April 20, 2018

The following claims on warrants listed below have been duly audited and ordered paid by Cerini & Associates, LLP (C&A).

Warrant Number	Warrant Date	Fund	Beg Check Number	End Check Number	Number of Claims on Warrant	Approved Number of Claims	Approved Amount	
246	4/11/2018	A	65503	65503	1	1	\$ 111.94	
248	4/17/2018	A	65504	65504	1	0	\$ -	*
249	4/17/2018	A	65505	65505	1	1	\$ 9,955.00	
256	4/20/2018	A	65506	65611	106	105	\$ 712,804.86	**
250	4/20/2018	A	65612	65661	50	50	\$ 200,411.70	
255	4/20/2018	A	65662	65669	8	8	\$ 24,173.94	
258	4/20/2018	A	65670	65708	39	39	\$ 4,713.06	
V242	4/9/2018	A		Void	1	1	\$ (4,708.12)	***
257	4/20/2018	C	20642	20656	15	15	\$ 41,753.68	
252	4/20/2018	F	10225	10226	2	2	\$ 1,671.28	
251	4/20/2018	H	5189	5190	2	2	\$ 40,482.91	
254	4/20/2018	H	5191	5191	1	1	\$ 61,037.50	
253	4/20/2018	OT	15353	15361	9	9	\$ 25,061.55	
247	4/13/2018	T&A	10695	10703	9	9	\$ 25,086.25	
				Wires	32	32	\$ 1,628,103.41	
				Totals	277	275	\$ 2,770,658.96	

* Excludes check 65504, which was voided by the District.

** Excludes check 65558, which was held by C&A.

*** Represents check 65435, which was voided by the District.

The detailed documentation supporting the claims listed above has been reviewed and approved by the Claims Auditor and the payment of each certified claim verified that it was charged to the proper fund.

The aforementioned function was performed by representatives of Cerini & Associates, LLP as certified below.

Cerini & Associates LLP

Claims Auditor

Cerini & Associates, LLP