THREE VILLAGE CENTRAL SCHOOL DISTRICT STONY BROOK, NEW YORK



DATE SUBMITTED: January 11, 2019

BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: January 16, 2019

Background-Rationale:

OFFICE OF ORIGIN: Business Services	CATEGORY OF ITEM: Action
TITLE: CLAIMS AUDITOR'S REPORT – NOVEMBER 2	2018
Staff Recommendation:	
Accept the Report	

November 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 November 2018, we reviewed approximately 900 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:

None noted.

Other Matters:

- 1. We noted 11 claims, 1 signed by the District, where the purchase order was encumbered subsequent to the date of the invoice or service. Confirming purchases that are discovered by the District represent issues that have been handled by the District prior to the claims audit review. 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.
- 2. We noted 14 instances that contained invoices that were held for more than 90 days prior to payment based on the dates of our review. We recognize that invoices come from multiple departments within the District and understand that sometimes invoices are lost or misplaced, or there may be problems with the products purchased that may require the District to hold payments. Management has advised the departments to remit approved invoices in a timely manner.



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

Claims Auditors

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	Action/Resolution																												
	Instance	Confirming Punchase Order(s)	Confirming Purchase Order(s)	Confirming Punchase Order(s)	Confirming Purchase Order(s)	Confirming Purchase Order(s)	Confirming Punchase Order(s)	Confirming Purchase Order(s)	Confirming Punchase Order(s)	Confirming Purchase Order(s)	Confirming Punchase Order(s)		Confirming Punchase Order(s) - Signed		Invoices Over 90 Days	Invoices Over 90 Days	Invoices Over 90 Days	Involves Over 90 Days	Invoices Over 90 Days	Invoices Over 90 Days	Invoices Over 90 Days	Invoices Over 90 Days	Invoices Over 90 Days	Invoires Over 90 Days	Invoices Over 90 Days	Involces Over 90 Days	Invoires Over 90 Days	Invoires Over 90 Days	
mstance	Amount	2 569.00	2 1,575.00	\$ 160,00	33.00	\$ 33.00	\$ 394.25	5 70,00	\$ 850.00	2 490.00	5 266.00	\$ 4,440.25	00'01-1	20,091	Partial	Partial	Partial	Partial	Partial	Partial	Whole	Partial	Whole	Partial	Partial	Whole	Partial	Partial	
	Invoke Date	81/13/18	1 81/22/60	10/04/18	10/11/18	10/11/18	Various June 2018	10/19/18 - 10/20/18	10/11/18	10/15/18	11/08/18		10/26/18		07/02/18	Various July 2018	08/03/18	07/23/18	81/80/90	7/24/18 & 08/02/18	81/36/20	07/02/18	07/02/18 & 08/01/18	07/23/18	81/90/80	08/06/18 08/23/18	Various August 2018	08/30/18	
Original PO	Amount	,					•				•		,				-					•	•	•	•	•		-	
	PO Date	81/10/20	81/52/01	81/21/01	81/10/11	11/01/18	81/10/20	11/02/18	10/16/18	11/13/18	11/16/18		11/02/18	-						-	·		•	•	,	•		·	
	*O	A19-00-H7	A19-02914	A19-02760	A19-03059	A19-03060	-	A19-03067	OT19-00031	0H000-6L1O	OT19-00045		A19-03082		A19-00140	A19-01873	A19-00256	A19-01321	A19-00904	A19-01406	A19-01498	A19-00141	A19-00153	A19-01387	A19-01817	A19-01605	A19-001165	C19-00035	
	Department	Ward Melville HS	Ward Melville HS	North Country Admin	Ward Melville HS	Ward Melville HS	Three Village Central School	Ward Melville HS	nentary		Arrowhead Elementary (Ward Melville HS		Nassakeag Elementary	Nassakeag Elementary	North Country Admin	Minnesauke Elementary	Nassakeag Elementary		North Country Admin	Nassakeag Elementary	Setauket Elementary	Setauket Elementary	North Country Admin	Setauket Elementary	Setauket Elementary	North Country Admin	
	Vendor/Payee Description	American Red Cross	DECA Inc.	Susanne Mayernik	Anziano, Erin	Darlene Ryan	Sew Clean	Christine Grippa	Suff. Cty Archaeological Assoc.	Potential/Benner's Farm LLC	Suffolk Transportation		Port Jefferson High School		Sax/School Specialty	School Specialty	Cummins Sales and Service	Lakeshore Learning Materials	School Specialty	Nasco	Cardiac Life Products	Sax/School Specialty	Henry Schein/Micro-Bio-Medics	Really Good Stuff	BirdBrain Technologies LLC	Booksoune	Sax/School Specialty	Nardone Bros. Baking Co., Inc.	
	Check #	69186	69317	69325	69551	68569	22967	69775	15418	15427	15129		69520		69156	69158	†1269	69243	69246	69254	69365	69425	68189	69524	86969	69701	69742	20619	
	Fund	Ą	Ą	¥	V	V	٧	٧	ō	ь	ot	10	٧	1	Ą	Ą	4	٧	٧	4	¥	<	4	٧	<	Ą	¥	U	¥
Visit	Date	11/02/18	11/02/18	11/02/18	11/16/18	81/91/11	11/30/18	11/30/18	11/02/18	11/30/18	11/30/18	Total	81/9111	Total	11/02/18	11/02/18	11/02/18	11/02/18	11/16/18	11/02/18	11/16/18	11/16/18	11/16/18	81/91/11	11/30/18	11/30/18	11/30/18	11/30/18	Total



Three Village CSD Warrant Summary November 2, 2018

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

					Number of	Approved	
Warrant	Warrant		Beg Check	End Check	Claims on	Number of	Approved
Number	Date	Fund	Number	Number	Warrant	Claims	Amount
98	10/23/18	Α	69107	69107	1	1	\$ 27.61
105	11/02/18	Α	69108	69167	60	60	\$ 1,230,951.18
100	11/02/18	Α	69168	69175	8	8	\$ 1,498.10
108	11/02/18	Α	69176	69310	135	135	\$ 315,142.92
107	11/02/18	Α	69311	69347	37	37	\$ 25,651.10
106	11/02/18	C	20802	20807	6	6	\$ 5,223.38
103	11/02/18	F	10316	10324	9	9	\$ 8,592.12
102	11/02/18	Н	5222	5224	3	3	\$ 716,188.88
99	10/26/18	T&A	10820	10831	12	12	\$ 100,772.40
77	10/ 20/ 18	IdA		Wires	40	40	\$ 1,659,272.32
101	11/02/18	OT	15415	15418	4	4	\$ 5,762.54
				Totals	315	315	\$ 4,069,082.55

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.

Claims Auditor

Cerini & Associates, LLP

Cerini & Associates LLP





Three Village CSD Warrant Summary November 16, 2018

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

					Number of	Approved	
Warrant	Warrant		Beg Check	End Check	Claims on	Number of	Approved
Number	Date	Fund	Number	Number	Warrant	Claims	Amount
111	11/16/18	Α	69348	69348	1	1	\$ 69,772.50
112	11/15/18	Α	69349	69349	1	1	\$ 2,275.00
115	11/16/18	Α	69350	69449	100	100	\$ 245,677.28
119	11/16/18	Α	69450	69550	101	101	\$ 164,156.31
118	11/16/18	Α	69551	69607	5 <i>7</i>	57	\$ 15,194.11
121	11/16/18	Α	69608	69608	1	1	\$ 907.64
122	11/16/18	С	20808	20816	9	9	\$ 44,102.99
116	11/16/18	F	10325	10327	3	3	\$ 761.99
120	11/16/18	H	5225	5225	1	1	\$ 34,958.01
117	11/16/18	OT	15419	15425	7	7	\$ 5,653.99
110	11/09/18	T&A	10832	10840	9	9	\$ 26,526.41
110	11/ 09/ 16	IQA		Wires	33	33	\$ 1,708,040.12
				Totals	323	323	\$ 2,318,026.35

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.

Claims Auditor

Cerini & Associates, LLP

Cerini & Associates LLP





Three Village CSD Warrant Summary November 30, 2018

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

					Number of	Approved	
Warrant	Warrant		Beg Check	End Check	Claims on	Number of	Approved
Number	Date	Fund	Number	Number	Warrant	Claims	Amount
126	11/30/18	A	69609	69688	80	80	\$ 244,205.03
125	11/30/18	Α	69689	69763	<i>7</i> 5	<i>7</i> 5	\$ 3,913,589.33
129	11/30/18	A	69764	69802	39	39	\$ 27,014.19
131	11/30/18	С	20817	20820	4	4	\$ 11,345.23
128	11/30/18	F	10328	10334	7	7	\$ 13,108.45
127	11/30/18	Н	5226	5228	3	3	\$ 145,529.11
130	11/30/18	OT	15426	15429	4	4	\$ 6,232.60
124	11/20/18	T&A	10841	10851	11	11	\$ 100,980.74
124	11/20/10	IdeA		Wires	39	39	\$ 1,117,892.29
				Totals	262	262	\$ 5,579,896.97

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.

Claims Auditor

Cerini & Associates, LLP

Cerini & Associates LLP

