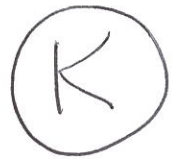


THREE VILLAGE CENTRAL SCHOOL DISTRICT
STONY BROOK, NEW YORK



BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: January 16, 2019

DATE SUBMITTED: January 11, 2019

OFFICE OF ORIGIN: Business Services

CATEGORY OF ITEM: Action

TITLE: CLAIMS AUDITOR'S REPORT – NOVEMBER 2018

Staff Recommendation:

Accept the Report

Background-Rationale:

NOT AN OFFICIAL RECORD; SUBJECT TO CHANGE

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

Cerini & Associates, LLP

Claims Auditors



**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).

Warrant Number	Warrant Date	Fund	Beg Check Number	End Check Number	Number of Claims on Warrant	Approved Number of Claims	Approved Amount
98	10/23/18	A	69107	69107	1	1	\$ 27.61
105	11/02/18	A	69108	69167	60	60	\$ 1,230,951.18
100	11/02/18	A	69168	69175	8	8	\$ 1,498.10
108	11/02/18	A	69176	69310	135	135	\$ 315,142.92
107	11/02/18	A	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	H	5222	5224	3	3	\$ 716,188.88
99	10/26/18	T&A	10820	10831	12	12	\$ 100,772.40
				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.

Cerini & Associates LLP

Claims Auditor
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).

Warrant Number	Warrant Date	Fund	Beg Check Number	End Check Number	Number of Claims on Warrant	Approved Number of Claims	Approved Amount
111	11/16/18	A	69348	69348	1	1	\$ 69,772.50
112	11/15/18	A	69349	69349	1	1	\$ 2,275.00
115	11/16/18	A	69350	69449	100	100	\$ 245,677.28
119	11/16/18	A	69450	69550	101	101	\$ 164,156.31
118	11/16/18	A	69551	69607	57	57	\$ 15,194.11
121	11/16/18	A	69608	69608	1	1	\$ 907.64
122	11/16/18	C	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
				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.

Cerini & Associates LLP

Claims Auditor
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).

Warrant Number	Warrant Date	Fund	Beg Check Number	End Check Number	Number of Claims on Warrant	Approved Number of Claims	Approved Amount
126	11/30/18	A	69609	69688	80	80	\$ 244,205.03
125	11/30/18	A	69689	69763	75	75	\$ 3,913,589.33
129	11/30/18	A	69764	69802	39	39	\$ 27,014.19
131	11/30/18	C	20817	20820	4	4	\$ 11,345.23
128	11/30/18	F	10328	10334	7	7	\$ 13,108.45
127	11/30/18	H	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
				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.

Cerini & Associates LLP

Claims Auditor
Cerini & Associates, LLP