

THREE VILLAGE CENTRAL SCHOOL DISTRICT
STONY BROOK, NEW YORK

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BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: May 8, 2019

DATE SUBMITTED: May 3, 2019

OFFICE OF ORIGIN: Business Services

CATEGORY OF ITEM: Action

TITLE: CLAIMS AUDITOR'S REPORT – FEBRUARY THROUGH MARCH 2019

Staff Recommendation:

Accept the Report

Background-Rationale:

NOT AN OFFICIAL RECORD; SUBJECT TO CHANGE

February 28, 2019

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



Board of Education:

During our claims audit procedures conducted during February 2019, we reviewed approximately 556 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 4 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 6 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.
3. We noted 1 instance where the purchase order was increased after the invoice date. We spoke to accounts payable to ensure that while the purchase orders were under-encumbered, there was enough money in the budget line for the expenditure. Even so, the increased amount is essentially confirming, as the Purchasing Agent did not authorize the excess amount.

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
 February 2019

Visit Date	Fund	Check #	Vendor/Payee Description	Department	PO #	PO Date	Original PO Amount	Invoice Date	Invoice Amount	Instance	Action/Resolution
02/08/19	A	7129	Conesqueg USFD	Ward Melville HS	A19-03788	01/22/19	-	01/12/19	\$ 200.00	Confirming Purchase Order(s)	
02/08/19	A	7151	Blain School & Art Supply Inc.	Arrowhead Elem School	A19-00221	07/01/18	-	06/28/18	\$ 165.32	Confirming Purchase Order(s)	
02/08/19	A	7175	NYSID	Nassaukng Elem School	A19-03130	11/13/18	-	11/05/18	\$ 112.59	Confirming Purchase Order(s)	
Total		3							\$ 477.92		
02/08/19	A	71390	Scholastic	Ward Melville HS	A19-03732	01/17/19	-	01/08/19	\$ 71.39	Confirming Purchase Order(s) - Shipped	
Total		1							\$ 71.39		
02/08/19	A	71392	School Specialty Inc.	Nassaukng Elem School	A19-01899	-	-	Various August-September 2018	Partial	Invoices Over 90 Days	
02/08/19	A	71432	Dumco	Schockel Elem School	A19-02515	-	-	10/24/18	Partial	Invoices Over 90 Days	
02/08/19	A	71433	Harrist School Solutions	North County Admin Center	A19-00847	-	-	10/25/18	Whole	Invoices Over 90 Days	
02/08/19	A	71472	NCS Parsons, Inc.	North County Admin Center	A19-00896	-	-	11/10/18	Whole	Invoices Over 90 Days	
02/08/19	A	71489	Sachem North Boys Volleyball	Ward Melville HS	A19-01823	-	-	09/15/18	Whole	Invoices Over 90 Days	
02/08/19	A	71495	Shur Products Company	Mount Elem School	A19-01708	-	-	08/10/18	Whole	Invoices Over 90 Days	
Total		6							\$ 300.00	PO Increased After Invoice Date	
02/22/19	A	71680	Scott Grossin P.A.	Ward Melville HS	A19-00534	07/01/18	\$ 300.00	01/30/19	\$ 300.00		
Total		1							\$ 300.00		



**Three Village CSD
Warrant Summary
February 8, 2019**

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
186	02/05/19	A	71344	71347	4	4	\$ 3,947.61
184	02/08/19	A	71348	71348	1	1	\$ -*
191	02/08/19	A	71349	71403	55	55	\$ 770,321.08
187	02/08/19	A	71404	71404	1	1	\$ 698,524.27
193	02/08/19	A	71405	71519	115	115	\$ 314,520.05
194	02/08/19	A	71520	71566	47	47	\$ 30,090.95
195	02/08/19	C	20864	20882	19	19	\$ 38,092.88
190	02/08/19	F	10362	10364	3	3	\$ 1,467.60
192	02/08/19	H	5233	5234	2	2	\$ 95,685.75
188	02/08/19	OT	15446	15449	4	4	\$ 3,882.72
181	02/01/19	T&A	10893	10901	9	9	\$ 26,817.15
				Wires	33	33	\$ 1,690,747.52
189	02/08/19	T&A	10902	10902	1	1	\$ 523.64
185	02/05/19	TE	2085	2085	1	1	\$ 50.00
				Totals	295	295	\$ 3,674,671.22

* Represents check 71348, which was issued 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
 February 22, 2019

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
201	02/11/19	A	71567	71567	1	1	\$ 1,530.00 *
199	02/22/19	A	71568	71568	1	1	\$ 798,807.95
200	02/22/19	A	71569	71642	74	74	\$ 176,780.45
206	02/22/19	A	71643	71716	74	74	\$ 287,136.64
207	02/22/19	A	71717	71752	36	36	\$ 8,708.59
V194	02/12/19	A		Void	1	1	\$ (500.00)**
208	02/22/19	C	20883	20889	7	7	\$ 8,964.37
205	02/22/19	F	10365	10370	6	6	\$ 10,964.23
204	02/22/19	H	5235	5239	5	5	\$ 609,802.10
203	02/22/19	OT	15450	15451	2	2	\$ 2,447.00
198	02/15/19	T&A	10903	10914	12	12	\$ 103,351.18
				Wires	40	40	\$ 1,827,218.74
202	02/22/19	T&A	10915	10916	2	2	\$ 898.65
				Totals	261	261	\$ 3,836,109.90

* Includes check 71567, which was voided and reissued by the District.

** Represents check 71564, 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

March 31, 2019

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



Board of Education:

During our claims audit procedures conducted during March 2019, we reviewed approximately 551 claims and have identified the items below that need to be reviewed. We have approved these claims for payment and release, 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 2 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.
2. We noted 3 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
 Instance Schedule
 March 2019

Visit Date	Fund	Check #	Vendor/Payee Description	Department	PO #	PO Date	Original PO Amount	Invoice Date	Instance Amount	Instance	Action/Resolution
03/08/19	A	71877	NCS Pearson Inc.	Education SVCS	A19-00151	02/26/19	-	02/22/19	\$ 38.75	Confirming Purchase Order(s)	
03/08/19	A	71925	Jaret Mooreman	Education SVCS	A19-00189	03/04/19	-	03/01/19	\$ 13.69	Confirming Purchase Order(s)	
		2							\$ 42.44		
		28996	JTM Provisions Co.	Child Nutrition	C19-00012	-	-	11/30/18	Partial	Invoice(s) Over 90 Days	
03/08/19	A	71917	Kelley Warren-Barbieri	-	-	-	-	12/04/18	Partial	Invoice(s) Over 90 Days	
03/22/19	A	71969	Byron & Son Irrigation Inc.	Maint & Oper	A19-00829	-	-	09/24/18	Whole	Invoice(s) Over 90 Days	
Total		3									



**Three Village CSD
Warrant Summary
March 8, 2019**

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
213	03/08/19	A	71753	71836	84	84	\$ 1,080,496.28
211	03/08/19	A	71837	71903	67	67	\$ 387,472.47
215	03/08/19	A	71904	71950	47	47	\$ 37,394.89
216	03/08/19	C	20890	20900	11	11	\$ 52,843.09
212	03/08/19	F	10371	10376	6	6	\$ 6,885.89
217	03/08/19	H	5240	5241	2	2	\$ 51,855.00
214	03/08/19	OT	15452	15454	3	3	\$ 3,083.00
210	03/01/19	T&A	10917	10925	9	9	\$ 27,152.72
				Wires	34	34	\$ 1,681,365.57
				Totals	263	263	\$ 3,328,548.91

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
March 22, 2019**

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
221	03/21/19	A	71951	71951	1	1	\$ 330.00
222	03/22/19	A	71952	72043	92	92	\$ 475,849.81
224	03/22/19	A	72044	72115	72	72	\$ 341,573.78
223	03/22/19	A	72116	72116	1	1	\$ 436,695.12
229	03/22/19	A	72117	72167	51	51	\$ 34,561.99
230	03/22/19	C	20901	20913	13	13	\$ 32,057.89
227	03/22/19	F	10377	10380	4	4	\$ 7,111.68
225	03/22/19	H	5242	5243	2	2	\$ 161,852.50
228	03/22/19	OT	15455	15462	8	8	\$ 2,659.17
219	03/15/19	T&A	10926	10934	9	9	\$ 26,447.48
				Wires	34	34	\$ 1,648,846.86
226	03/22/19	T&A	10935	10935	1	1	\$ 523.64
Totals					288	288	\$ 3,168,509.92

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