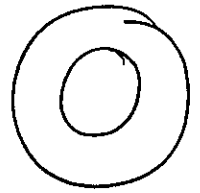


**THREE VILLAGE CENTRAL SCHOOL DISTRICT
STONY BROOK, NEW YORK**



BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: June 19, 2019

DATE SUBMITTED: June 14, 2019

OFFICE OF ORIGIN: Business Services

CATEGORY OF ITEM: Action

TITLE: CLAIMS AUDITOR'S REPORT – APRIL 2019

Staff Recommendation:

Accept the Report

Background-Rationale:

NOT AN OFFICIAL RECORD; SUBJECT TO CHANGE

April 30, 2019

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



Board of Education:

During our claims audit procedures conducted during April 2019, we reviewed approximately 573 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 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.
2. 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,

A handwritten signature in cursive script that reads 'Cerini & Associates LLP'.

Cerini & Associates, LLP
Claims Auditors

Three Village CSD
 Invoice Schedule
 April 2019

Yr/Date	Fund	Check #	Vendor / Payee Description	Department	PO #	PO Date	Original PO Amount	Invoice Date	Instance Amount	Instance	Action/Resolution
04/05/19	A	7215	NCS Pearson, Inc.	Three Village Academy	A19-0767	08/09/18	-	08/10/18	Whole	Invoice(s) Over 90 Days	
04/05/19	A	72190	Fisher Science Education	R.C. Murphy JHS	A19-02230	09/12/18	-	09/21/18	Whole	Invoice(s) Over 90 Days	
		2									
04/05/19	A	72307	Med-Part	Arrowhead Elem School	A19-03791	07/18/19	\$ 743.95	09/06/19	\$ 70.61	PO Increased After Invoice Date	
Total		1							\$ 70.61		



CERINI
LLP
ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

**Three Village CSD
Warrant Summary
April 5, 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
231	03/26/19	A	72168	72168	1	1	\$ 1,301.00
232	03/27/19	A	72169	72170	2	1	\$ 3,012.00 *
235	04/05/19	A	72171	72245	75	75	\$ 752,131.89
239	04/05/19	A	72246	72340	95	95	\$ 214,865.44
238	04/05/19	A	72341	72378	38	38	\$ 9,905.06
241	04/05/19	C	20914	20926	13	13	\$ 51,593.75
237	04/05/19	F	10381	10386	6	6	\$ 4,747.17
240	04/05/19	H	5244	5246	3	3	\$ 414,583.10
236	04/05/19	OT	15463	15467	5	5	\$ 13,658.31
234	03/29/19	T&A	10936	10947	12	12	\$ 133,785.00
				Wire	44	44	\$ 1,744,969.50
Totals					294	293	\$ 3,344,552.22

* Excludes check 72169, 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



CERINI

ASSOCIATES
LLP
CERTIFIED PUBLIC ACCOUNTANTS

**Three Village CSD
Warrant Summary
April 18, 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
243	04/10/19	A	72379	72380	2	2	\$ 16,249.66
247	04/18/19	A	72381	72459	79	79	\$ 250,081.55
250	04/18/19	A	72460	72535	76	76	\$ 480,655.03
249	04/18/19	A	72536	72583	48	48	\$ 10,536.10
251	04/18/19	A	72584	72584	1	1	\$ 836,996.20
253	04/18/19	A	72585	72585	1	1	\$ 2,000.00
252	04/18/19	C	20927	20936	10	10	\$ 62,111.02
248	04/18/19	F	10387	10393	7	7	\$ 142,113.63
245	04/18/19	H	5247	5247	1	1	\$ 118,588.59
246	04/18/19	OT	15468	15478	11	10	\$ 18,229.26 *
244	04/12/19	T&A	10948	10956	9	9	\$ 26,616.45
				Wires	34	34	\$ 1,706,476.79
Totals					279	278	\$ 3,670,654.28

* Excludes check 15475, 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