

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

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BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: January 15, 2020

DATE SUBMITTED: January 10, 2020

OFFICE OF ORIGIN: Business Services

CATEGORY OF ITEM: Action

TITLE: CLAIMS AUDITOR'S REPORT – JULY THROUGH NOVEMBER 2019

Staff Recommendation:

Accept the Report

Background-Rationale:

NOT AN OFFICIAL RECORD; SUBJECT TO CHANGE

July 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 July 2019, we reviewed approximately 449 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 1 claim where the purchase order was encumbered subsequent to the date of the invoice or service. While this confirming purchase order 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 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
 July 2019

Visit Date	Fund	Check #	Vendor / Payee Description	Department	PO #	PO Date	Original PO Amount	Invoice Date	Invoice Amount	Invoice	Action/Resolution
07/12/19	A	74569	Watermill	Hipera	A19-05082	06/30/19	\$ 8,380.00	06/13/19	\$ 8,380.00	Confirming Purchase Order(s)	
Total		1							\$ 8,380.00		
07/12/19	A	74248	BSN Sports, LLC	Hipera	A19-04920	05/10/19	\$ 850.00	06/06/19	\$ 480.25	PO Increased After Invoice Date	
Total		1							\$ 480.25		



**Three Village CSD
Warrant Summary
July 12, 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
5	07/03/19	A	74198	74198	1	1	\$ 500.00
4	07/12/19	A	74199	74201	3	3	\$ 53.42
6	07/12/19	A	74202	74213	12	12	\$ 1,818.00
8	07/12/19	A	74214	74227	14	14	\$ 75,087.72
12	07/12/19	A	74228	74344	117	117	\$ 1,612,444.36
13	07/12/19	A	74345	74345	1	1	\$ 200.00
9	07/12/19	C	21028	21031	4	4	\$ 10,518.97
10	07/12/19	C	21032	21032	1	1	\$ 30,115.85
11	07/12/19	C	21033	21045	13	13	\$ 742.65
7	07/12/19	F	10425	10428	4	4	\$ 3,707.35
3	07/12/19	OT	15519	15520	2	2	\$ 4,434.00
1	07/05/19	T&A	11011	11013	3	3	\$ 7,151.87
				Wires	5	5	\$ 271,430.36
				Totals	180	180	\$ 2,018,204.55

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
July 26, 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
24	07/26/19	A	74346	74346	99	99	\$ 497,071.29
			74365	74462			
16	07/26/19	A	74347	74364	18	18	\$ 5,384.73
17	07/26/19	A	74463	74527	65	65	\$ 450,656.08
18	07/26/19	A	74528	74565	38	38	\$ 3,845.83
25	07/26/19	A	74566	74569	4	4	\$ 11,684.57
22	07/26/19	C	21046	21051	6	6	\$ 12,197.20
23	07/26/19	C	21052	21052	1	1	\$ 190.24
20	07/26/19	F	10429	10433	5	5	\$ 26,765.04
19	07/26/19	H	6000	6000	1	1	\$ 53,796.22
15	07/19/19	T&A	11014	11017	4	4	\$ 10,584.98
				Wires	27	27	\$ 541,504.39
21	07/26/19	T&A	11018	11018	1	1	\$ 502.98
				Totals	269	269	\$ 1,614,183.55

* Check 74346 represents a check that was issued as a replacement check for check 72957, which was voided by the District. The voided check was not included on the warrant.

** There is a skip/change in check sequence as the District changed banks.

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

August 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 August 2019, we reviewed approximately 455 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.

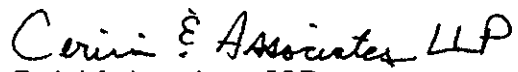
Other Matters:

1. We noted 5 claims where the purchase orders were encumbered subsequent to the date of the invoices or services. 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 1 instance that contained an invoice that was 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 2 instances where the purchase orders were increased after the invoice date. 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 black ink that reads "Cerini & Associates LLP". The signature is written in a cursive, flowing style.

Cerini & Associates, LLP
Claims Auditors

Three Village CSD
 Invoice Schedule
 August 2019

Visit Date	Fund	Check #	Vendor / Payee Description	Department	PO #	PO Date	Original PO Amount	Invoice Date	Invoice Amount	Invoice	Action/Resolution
08/23/19	C	21106	United Refrigeration, Inc.	Child Nutrition	C20-00048	06/13/19	-	06/07/19	\$ 238.60	Confirming Purchase Order(s)	
08/09/19	A	74876	Advanced Door Solutions Inc.	Maint & Oper	A19-05081	06/24/19	-	06/18/19	\$ 4,898.40	Confirming Purchase Order(s)	
08/23/19	A	74856	Atlanta Color Corp.	North Country Admin Center	A20-02158	06/21/19	-	06/12/19	\$ 1,000.21	Confirming Purchase Order(s)	
08/23/19	A	74857	Autochem Corp.	Ward Melville HS	A20-01631	07/31/19	-	07/12/19	\$ 409.00	Confirming Purchase Order(s)	
08/23/19	A	74880	Spuntino St. James, LLC	North Country Admin Center	A20-01943	06/06/19	-	07/10/19	\$ 295.00	Confirming Purchase Order(s)	
Total		5							\$ 6,941.21		
08/09/19	A	74888	Granger	Technology	A19-03910	-	-	01/31/19	Partial	Invoice(s) Over 90 Days	
Total		1									
08/09/19	A	74701	NLR Inc.	Maint & Oper	A19-03516	12/18/18	\$ 7,857.26	07/01/19	\$ 4,257.16	PO Increased After Invoice Date	
08/23/19	A	74882	Stony Brook Family Medical Group Univ Fam	Ward Melville HS	A19-00327	07/01/18	-	07/18/19	\$ 70.50	PO Increased After Invoice Date	
Total		2							\$ 4,327.66		



**Three Village CSD
Warrant Summary
August 9, 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
30	08/09/19	A	74570	74674	105	105	\$ 506,420.43
32	08/09/19	A	74675	74710	36	36	\$ 148,094.25
31	08/09/19	A	74711	74742	32	32	\$ 26,154.85
28	08/09/19	A	74743	74743	1	1	\$ 1,649,973.76
34	08/09/19	A	74744	74746	3	3	\$ 21,074.27
33	08/09/19	C	21053	21065	13	13	\$ 2,478.10
29	08/09/19	F	10434	10438	5	5	\$ 15,942.59
26	08/02/19	T&A	11020	11022	3	3	\$ 7,740.90
				Wires	22	22	\$ 422,143.48
				Totals	220	220	\$ 2,800,022.63

* There is a skip in check sequence from the last claims visit as the District voided check 11019 before it was posted into Wincap.

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
August 23, 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
45	08/23/19	A	74747	74846	100	100	\$ 353,457.46
39	08/22/19	A	74847	74852	6	6	\$ 3,082.73
40	08/23/19	A	74853	74890	38	38	\$ 196,550.92
44	08/23/19	A	74891	74891	1	1	\$ 75,434.12
47	08/23/19	A	74892	74902	11	11	\$ 1,630.45
41	08/23/19	C	21066	21107	42	42	\$ 3,749.21
46	08/23/19	F	10439	10448	10	10	\$ 39,411.79
43	08/23/19	OT	15521	15521	1	1	\$ 55.00
37	08/16/19	T&A	11023	11025	3	3	\$ 7,725.90
				Wires	22	22	\$ 441,885.74
42	08/23/19	T&A	11026	11026	1	1	\$ 492.58
				Totals	235	235	\$ 1,123,475.90

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

September 30, 2019

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



Board of Education:

During our claims audit procedures conducted in September 2019, we reviewed approximately 628 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 issued that included rates that could not be verified. Check 75363 was held and subsequently voided.

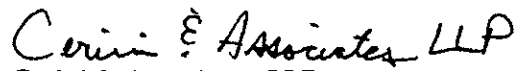
Other Matters:

1. We noted 7 claims where the purchase orders were encumbered subsequent to the date of the invoices or services. 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 2 instances that contained an invoice that was 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 4 instances where the purchase orders were increased after the invoice date. 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 black ink that reads "Cerini & Associates LLP". The script is cursive and fluid.

Cerini & Associates, LLP

Claims Auditors

Three Village CSD
Instance Schedule
September 2019

Visit Date	Fund	Check #	Vendor / Payee Description	Department	PO #	PO Date	Original PO Amount	Invoice Date	Instance Amount	Instance	Action/Resolution
09/20/19	A	75363	Suffolk Transportation Corp.	Ward Melville HS	A20-00483	07/01/19	\$ 70,000.00	08/31/19	\$ 319.50	Unable To Verify Rate(s)/Price(s)	Voided
Total		1							\$ 319.50		
09/06/19	A	74980	Long Island Business News	North Country Admin Center	A20-00267	07/01/19	-	12/28/17	\$ 113.75	Confirming Purchase Order(s)	
09/06/19	A	74982	Lowes Home Centers, Inc.	Arrow Head Elem School	Various	08/02/19	-	08/01/19	\$ 182.92	Confirming Purchase Order(s)	
09/06/19	A	74993	National Association for Music Education	North Country Admin Center	A20-02175	08/22/19	-	08/08/19	\$ 148.00	Confirming Purchase Order(s)	
09/06/19	A	75014	All American Sports Corp. Riddell	Ward Melville HS	A20-02099	08/12/19	-	07/31/19 - 06/05/19	\$ 4,274.44	Confirming Purchase Order(s)	
09/06/19	A	75022	Sesqua Dell of St. James	North Country Admin Center	A20-02221	08/23/19	-	08/20/19	\$ 452.50	Confirming Purchase Order(s)	
09/20/19	A	75323	Lowes Home Centers, Inc.	Setauket Elem School	A20-02012	08/08/19	-	08/01/19 - 08/07/19	\$ 349.10	Confirming Purchase Order(s)	
09/20/19	A	75382	Celtic Quest, Inc.	Three Village Academy	A20-02536	09/12/19	-	09/11/19	\$ 1,750.00	Confirming Purchase Order(s)	
Total		7							\$ 7,390.71		
09/20/19	A	75297	Dell Marketing L.P.	North Country Admin Center	A19-03224	-	-	11/19/18	Whole	Invoice(s) Over 90 Days	
09/20/19	A	75363	Suffolk Transportation Corp.	North Country Admin Center	A20-00483	-	-	06/07/19	Partial	Invoice(s) Over 90 Days	
Total		2									
09/06/19	A	74923	B&H Photo	Ward Melville HS	A20-01633	08/01/19	\$ 329.33	08/16/19	\$ 4.20	PO Increased After Invoice Date	
09/06/19	A	74942	Doal Concrete	Mount Elm School	A20-00578	07/01/19	\$ 40,385.32	08/20/19	\$ 4,419.57	PO Increased After Invoice Date	
09/06/19	A	74679	Liberty Science Center	Ward Melville HS	A20-00991	07/01/19	\$ 1,065.00	08/12/19	\$ 247.00	PO Increased After Invoice Date	
09/20/19	A	75348	Rosemar Contracting, Inc.	Setauket Elem School	A20-01121	07/03/19	\$ 17,358.20	09/05/19	\$ 4,442.80	PO Increased After Invoice Date	
Total		4							\$ 9,113.97		



Three Village CSD
Warrant Summary
September 6, 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
52	08/27/19	A	74903	74906	4	4	\$ 441.30
49	08/30/19	A	74907	74907	1	1	\$ 949.02
54	09/05/19	A	74908	74910	3	3	\$ 1,996.53
58	09/06/19	A	74911	75050	140	140	\$ 728,615.36
55	09/06/19	A	75051	75051	1	1	\$ 95,033.70
59	09/06/19	A	75052	75095	44	44	\$ 414,406.35
60	09/06/19	A	75096	75119	24	24	\$ 24,860.14
61	09/06/19	A	75120	75123	4	4	\$ 10,491.58
56	09/06/19	F	10449	10458	10	10	\$ 84,392.15
57	09/06/19	H	6001	6009	6	6	\$ 781,220.57
48	08/28/19	OT	15522	15523	2	2	\$ 43.60
51	08/30/19	T&A	11027	11030	4	4	\$ 10,382.26
				Wires	28	28	\$ 454,529.19
				Totals	271	271	\$ 2,607,361.75

* Includes checks 5255, 5256, 5257, 6001, 6002, and 6003, which were 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
September 20, 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
70	09/20/19	A	75124	75273	150	150	\$ 438,104.86
66	09/20/19	A	75274	75378	105	104	\$ 357,426.71 *
64	09/20/19	A	75379	75397	19	19	\$ 9,363.88
67	09/20/19	C	21108	21130	23	23	\$ 51,167.17
68	09/20/19	F	10459	10468	10	10	\$ 145,123.20
62	09/10/19	H	6010	6010	1	1	\$ 14,167.00
65	09/20/19	H	6011	6014	4	4	\$ 653,027.62
71	09/20/19	OT	15524	15524	1	1	\$ 1,550.00
63	09/13/19	T&A	11031	11039	9	9	\$ 25,223.11
				Wires	34	34	\$ 1,723,428.77
69	09/20/19	T&A	11040	11040	1	1	\$ 492.58
				Totals	357	356	\$ 3,419,074.90

* Excludes check 75363, which was held and subsequently voided by C&A.

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

October 31, 2019

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



Board of Education:

During our claims audit procedures conducted in October 2019, we reviewed approximately 640 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 11 claims where the purchase orders were encumbered subsequent to the date of the invoices or services. 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 2 instances that contained an invoice that was 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. 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 black ink that reads "Cerini & Associates LLP". The script is cursive and fluid, with the "C" being particularly large and the "LLP" being written in a slightly more upright but still cursive style.

Cerini & Associates, LLP

Claims Auditors

Three Village CSD
 Invoice Schedule
 October 2019

Visit Date	Fund	Check #	Vendor / Payee Description	Department	PO #	PO Date	Original PO Amount	Invoice / Service Date	Invoice Amount	Invoice	Action/Resolution
10/04/19	A	75436	Christine Sacco	Minerva/Elm School	A20-02648	09/19/19	-	09/15/19	\$ 432.50	Confirming Purchase Order(s)	
10/04/19	A	75437	Michael Sacco	P.J. Collins JHS	A20-02647	09/16/19	-	09/15/19	\$ 70.00	Confirming Purchase Order(s)	
10/04/19	A	75507	Long Island Rescue Services, Inc.	North Country Admin Center	A20-02716	07/29/19	-	12/30/18	\$ 1,725.00	Confirming Purchase Order(s)	
10/04/19	A	75548	School Health Corporation	Arrowhead Elem School	Various	07/01/19	-	06/28/19	\$ 1,268.54	Confirming Purchase Order(s)	
10/04/19	A	75568	The Adventure Park at The Discovery Muse	Ward Melville HS	A20-02600	09/16/19	-	07/05/19	\$ 150.00	Confirming Purchase Order(s)	
10/04/19	A	75591	Autochem Corp.	Ward Melville HS	A20-01631	07/31/19	-	02/27/19 - 03/08/19	\$ 752.00	Confirming Purchase Order(s)	
10/18/19	A	75706	Auto Pro Auto Parts	North Country Admin Center	A20-00474	07/01/19	-	01/15/18	\$ 15.00	Confirming Purchase Order(s)	
10/18/19	A	75805	Schvab's 2nd Wind Screenprint	Three Village Academy	A20-02935	10/04/19	-	09/26/19	\$ 281.00	Confirming Purchase Order(s)	
10/18/19	A	75806	Seasqua Deli of St. James	North Country Admin Center	A20-02858	10/03/19	-	09/27/19	\$ 323.45	Confirming Purchase Order(s)	
10/18/19	A	75867	Lesi Digital Imaging, LLC	Norwaukeag Elem School	A20-02910	10/04/19	-	03/28/19	\$ 236.05	Confirming Purchase Order(s)	
10/18/19	A	75891	In The News, Inc.	North Country Admin Center	A20-00096	10/17/19	-	10/11/19	\$ 169.00	Confirming Purchase Order(s)	
Total		11							\$ 5,934.94		
10/18/19	A	75734	Charles J. Becker & Ben, Inc.	Minerva/Elm School	A20-00812	-	-	07/02/19 - 07/08/19	Whole	Invoice(s) Over 90 Days	
10/18/19	A	75745	Henry Schein / Micro Bio Medics	Ward Melville HS	Various	-	-	Various July 2019	Partial	Invoice(s) Over 90 Days	
Total		2									
10/04/19	A	5451	Automotive Computers & Equipment, Inc.	North Country Admin Center	A20-02480	09/10/19	\$ 460.00	09/19/19	\$ 250.00	PO Increased After Invoice Date	
Total		1							\$ 250.00		



**Three Village CSD
Warrant Summary
October 4, 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
82	10/04/19	A	75398	75438	41	41	\$ 28,136.93
80	10/04/19	A	75439	75588	150	150	\$ 519,025.44
81	10/04/19	A	75589	75643	55	53	\$ 423,711.94 *
V066	09/25/19	A		Void	1	1	\$ (33,701.66) **
76	10/04/19	C	21131	21136	6	6	\$ 3,953.84
75	10/04/19	F	10469	10480	12	12	\$ 219,363.63
79	10/04/19	H	6015	6017	3	3	\$ 1,401.37
78	10/04/19	OT	15525	15528	4	4	\$ 8,182.75
73	09/27/19	T&A	11041	11051	11	11	\$ 102,539.00
				Wires	41	41	\$ 1,836,376.01
77	10/04/19	T&A	11052	11052	1	1	\$ 880.57
				Totals	325	323	\$ 3,109,869.82

* Excludes checks 75621 and 75640, which were voided by the District.

** Represents check 75363, which was voided by C&A.

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
October 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
89	10/18/19	A	75644	75694	51	51	\$ 10,643.28
91	10/18/19	A	75695	75838	144	144	\$ 323,670.31
90	10/18/19	A	75839	75890	52	52	\$ 1,021,764.10
92	10/18/19	A	75891	75891	1	1	\$ 169.00
94	10/18/19	A	75892	75893	2	2	\$ 12,645.00
93	10/18/19	C	21137	21148	12	12	\$ 28,395.02
87	10/18/19	F	10481	10485	5	5	\$ 186,624.90
95	10/18/19	H	6018	6018	1	1	\$ 27,983.97
88	10/18/19	OT	15529	15531	3	3	\$ 3,268.04
83	10/08/19	T&A	11053	11053	1	1	\$ 579.44
85	10/11/19	T&A	11054	11061	8	8	\$ 26,634.03
				Wires	35	35	\$ 1,745,088.53
				Totals	315	315	\$ 3,387,465.62

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

November 30, 2019

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



Board of Education:

During our claims audit procedures conducted in November 2019, we reviewed approximately 824 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 voided due to an incorrect check amount. This check was reissued for the correct amount.

Other Matters:

1. We noted 4 claims where the purchase orders were encumbered subsequent to the date of the invoices or services. 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 22 instances that contained an invoice that was 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 2 instances where the purchase orders were increased after the invoice date. 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
 Invoice Schedule
 November 2019

Visit Date	Fund	Check #	Vendor/Payee Description	Department	PO #	PO Date	Original PO Amount	Invoice/Service Date	Invoice Amount	Invoice	Action/Resolution
11/15/19	A	76394	Rocco Vetro	-	-	-	-	09/11/19 - 10/31/19	\$ (2.14)	Invoice(s) Over 90 Days	Voided
Total		1							\$ (2.14)		
11/01/19	A	76021	BC Technologies Company / Final Forms	Hypera	A20-03060	10/17/19	-	09/15/19	\$ 5,235.00	Confirming Purchase Order(s)	
11/15/19	A	76350	Kathleen Ernst	Educational SVCS	A20-03206	10/29/19	-	10/25/19	\$ 5,000.00	Confirming Purchase Order(s)	
11/15/19	A	76345	Safe Guard Alarms, Inc.	Business SVCS	A20-03308	11/04/19	-	08/29/19	\$ 4,437.56	Confirming Purchase Order(s)	
11/15/19	A	76366	Walker Olsen	Guidance	A20-03294	11/01/19	-	10/18/19	\$ 179.86	Confirming Purchase Order(s)	
Total		4							\$ 14,852.22		
11/01/19	A	75915	Christian Nursing Registry, Inc.	Pupil Personnel SVCS	A20-00728	-	-	04/21/18	Whole	Invoice(s) Over 90 Days	
11/01/19	A	75966	NCS Pearson, Inc.	Psychological SVCS	A20-01265	-	-	07/25/19	Whole	Invoice(s) Over 90 Days	
11/01/19	A	75981	School Health Corporation	Mount Elem School	A20-00088	-	-	6/28/19 - 07/22/19	Partial	Invoice(s) Over 90 Days	
11/01/19	A	76087	Sax / School Specialty	Reading	A20-00794	-	-	7/14/19 - 07/30/19	Partial	Invoice(s) Over 90 Days	
11/01/19	A	76109	W.B. Mason, Inc.	Arrowhead Elementary	A20-00042	-	-	07/03/19	Partial	Invoice(s) Over 90 Days	
11/15/19	A	76180	BrainDOT.com, LLC	Technology	A20-00671	-	-	07/01/19	Whole	Invoice(s) Over 90 Days	
11/15/19	A	76186	Carolina Biological Supply, Co.	Arrowhead Elementary	A20-00981	-	-	07/03/19	Partial	Invoice(s) Over 90 Days	
11/15/19	A	76187	Cascade School Supplies	Grade 2	Various	-	-	Various July 2019	Partial	Invoice(s) Over 90 Days	
11/15/19	A	76199	Eric Armin Inc.	Grade 3	A20-00977 A20-00138	-	-	07/08/19	Partial	Invoice(s) Over 90 Days	
11/15/19	A	76206	Fisher Science Education	Arrowhead Elementary	A20-00939	-	-	07/23/19	Whole	Invoice(s) Over 90 Days	
11/15/19	A	76228	Island School & Art Supply Inc.	Various	Various	-	-	Various August 2019	Partial	Invoice(s) Over 90 Days	
11/15/19	A	76238	Magazine Subscription Service Agency	Library	A20-01027 A20-01176	-	-	07/09/19 - 07/12/19	Whole	Invoice(s) Over 90 Days	
11/15/19	A	76246	Nasco	Main Office	Various	-	-	Various July 2019	Whole	Invoice(s) Over 90 Days	
11/15/19	A	76262	Really Good Stuff, LLC	Reading	A20-01916	-	-	08/08/19	Partial	Invoice(s) Over 90 Days	
11/15/19	A	76268	Sax / School Specialty	Grade 2	A20-00844	-	-	07/24/19	Partial	Invoice(s) Over 90 Days	
11/15/19	A	76270	School Specialty	Resource Room	A20-01208	-	-	06/07/19	Partial	Invoice(s) Over 90 Days	
11/15/19	A	76302	Ward's Natural Sci. Fed. LLC	Science 7-12	A20-01816 A20-01820	-	-	08/07/19	Partial	Invoice(s) Over 90 Days	
11/25/19	A	76407	Kurtz Bros.	Arrowhead Elem School	A20-00115	-	-	07/02/19	Partial	Invoice(s) Over 90 Days	
11/25/19	A	76409	Nasco	Setauket Elementary School	A20-01926	-	-	08/09/19	Partial	Invoice(s) Over 90 Days	
11/25/19	A	76412	Really Good Stuff, LLC	Setauket Elementary School	Various	-	-	Various August 2019	Whole	Invoice(s) Over 90 Days	
11/25/19	A	76415	School Specialty	Setauket Elementary School	Various	-	-	Various July 2019	Partial	Invoice(s) Over 90 Days	
11/25/19	A	76420	W.B. Mason, Inc.	Setauket Elementary School North County Admin Center	A20-01948 A20-01954	-	-	08/07/19 08/12/19	Partial	Invoice(s) Over 90 Days	
Total		22									
11/01/19	A	76090	School Specialty	Resource Room	A20-02983	10/04/19	\$ 52.98	10/10/19	\$ 66.66	PO Increased After Invoice Date	
11/01/19	A	76152	Wetman, Coriney	Art	A20-01075	07/03/19	\$ 600.00	08/16/19	\$ 370.00	PO Increased After Invoice Date	
Total		2							\$ 436.66		



**Three Village CSD
Warrant Summary
November 1, 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
96	11/01/19	A	75894	75894	1	1	\$ 675.00
101	11/01/19	A	75895	76002	108	108	\$ 1,125,791.07
100	11/01/19	A	76003	76112	110	110	\$ 265,184.42
102	11/01/19	A	76113	76155	43	43	\$ 54,855.70
106	11/01/19	A	76156	76156	1	1	\$ 1,650.00
104	11/01/19	C	21149	21165	17	17	\$ 43,990.83
99	11/01/19	F	10486	10498	13	13	\$ 20,404.17
105	11/01/19	H	6019	6022	4	4	\$ 1,133,578.96
103	11/01/19	OT	15532	15536	5	5	\$ 4,255.77
97	10/25/19	T&A	11062	11073	12	12	\$ 104,887.56
				Wires	41	41	\$ 1,724,310.46
98	11/01/19	T&A	11074	11074	1	1	\$ 482.44
				Totals	356	356	\$ 4,480,066.38

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 15, 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
108	11/06/19	A	76157	76157	1	1	\$ 1,400.00
111	11/13/19	A	76158	76159	2	2	\$ 667.19
117	11/15/19	A	76160	76306	147	147	\$ 367,441.86
114	11/15/19	A	76307	76332	26	26	\$ 27,368.92
115	11/15/19	A	76333	76396	64	63	\$ 10,047.93 *
116	11/15/19	C	21166	21169	4	4	\$ 31,313.12
112	11/15/19	F	10499	10505	7	7	\$ 23,556.86
118	11/15/19	H	6023	6024	2	2	\$ 226,139.68
113	11/15/19	OT	15537	15540	4	4	\$ 6,126.32
110	11/08/19	T&A	11075	11085	11	11	\$ 28,824.47
				Wires	35	35	\$ 1,816,353.17
				Totals	303	302	\$ 2,539,239.52

* Excludes check 76394, which was voided by C&A.

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 25, 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
126	11/25/19	A	76397	76420	24	24	\$ 92,540.61
129	11/25/19	A	76421	76436	16	16	\$ 9,105.27
125	11/25/19	A	76437	76481	45	45	\$ 2,894,525.19
128	11/25/19	C	21170	21184	15	15	\$ 41,742.24
123	11/25/19	F	10506	10509	4	4	\$ 5,077.52
127	11/25/19	H	6025	6025	1	1	\$ 67,811.86
124	11/25/19	OT	15541	15543	3	3	\$ 1,954.16
121	11/22/19	T&A	11086	11100	15	15	\$ 105,327.92
				Wires	41	41	\$ 1,738,588.61
122	11/25/19	T&A	11101	11101	1	1	\$ 482.44
				Totals	165	165	\$ 4,957,155.82

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