

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

(P)

**BOARD OF EDUCATION AGENDA MATERIALS**

**DATE OF BOARD MEETING: January 13, 2021**

**DATE SUBMITTED: January 8, 2021**

**OFFICE OF ORIGIN: Business Services**

**CATEGORY OF ITEM: Action**

<b><u>TITLE:</u>    CLAIMS AUDITOR'S REPORT – OCTOBER THROUGH NOVEMBER 2020</b>
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**Staff Recommendation:**

Accept the Report

**Background-Rationale:**

*NOT AN OFFICIAL RECORD; SUBJECT TO CHANGE*

October 31, 2020

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



Board of Education:

During our claims audit procedures conducted in October 2020, we reviewed approximately 838 claims, which total \$12,717,847.97, 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.

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 provides 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 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  
October 2020

Visit Date	Fund	Check #	Vendor / Payee Description	Department	PO #	PO Date	Original PO Amount	Invoice / Service Date	Instance Amount	Instance	Action/Resolution
10/23/20	A	81412	Advance Sound Company, Inc.	Maint & Oper	A21-02345	10/02/20	-	09/25/20	\$ 1,420.00	Confirming Purchase Order(s)	
Total		1							\$ 1,420.00		
10/23/20	A	81479	School Specialty, Inc.	Nurse	A20-04521	-	-	03/17/20	Whole	Invoice(s) Over 90 Days	
10/23/20	A	81553	Long Island Cheer	Ward Melville HS	A21-02415	-	-	02/01/20	Whole	Invoice(s) Over 90 Days	
Total		2									

Three Village CSD  
Warrant Summary  
October 9, 2020



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

Warrant Number	Fund	Beg Check Number	End Check Number	Number of Claims on Warrant	Approved Number of Claims	Approved Amount
91	A	81068	81125	58	58	\$ 482,796.49
96	A	81126	81272	147	147	\$ 10,425.00
92	A	81273	81297	25	25	\$ 4,428.09
97	A	81298	81405	108	108	\$ 1,090,417.42
98	A	81406	81407	2	2	\$ 11,025.15
89	A		Wires	2	2	\$ 2,481,649.87
	A		Wires	7	7	\$ 52,475.09 *
94	C	21391	21405	15	14	\$ 26,437.22 **
93	F	10637	10669	33	33	\$ 3,555.02
90	F	10670	10674	5	5	\$ 59,248.42
99	H	6056	6058	3	3	\$ 871,677.12
95	OT	15720	15720	1	1	\$ 148.00
88	T&A	11316	11324	9	9	\$ 1,818,620.74
			Wires	38	38	
			Totals	453	452	\$ 6,912,903.63

\* There is no warrant issued for these wires.

\*\* Excludes check 21403, 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

Three Village CSD  
Warrant Summary  
October 23, 2020



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

Warrant Number	Fund	Beg Check Number	End Check Number	Number of Claims on Warrant	Approved Number of Claims	Approved Amount
102	A	81408	81501	94	94	\$ 378,109.16
105	A	81502	81600	99	99	\$ 288,278.69
106	A	81601	81680	80	80	\$ 14,802.00
108	A	81681	81697	17	17	\$ 18,756.76
111	A	81698	81699	2	2	\$ 357.00
101	A		Wire	1	1	\$ 10,000.00
V91	A		Void	1	1	\$ (160.00) *
110	C	21406	21421	16	16	\$ 27,487.62
104	F	10675	10683	9	8	\$ 56,706.90 **
107	F	10684	10684	1	1	\$ 7,127.50
109	H	6059	6061	3	3	\$ 663,869.54
100	T&A	11325	11333	9	9	\$ 1,792,946.76
			Wires	38	38	
103	T&A	11334	11334	1	1	\$ 577.58
	Multiple		Wires	14	14	\$ 2,546,084.83 ***
			<b>Totals</b>	<b>385</b>	<b>384</b>	<b>\$ 5,804,944.34</b>

\* Represents check 81103, which was voided by the District.

\*\* Excludes check 10679, which was voided by the District.

\*\*\* There is no warrant issued for these wires.

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, 2020

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



Board of Education:

During our claims audit procedures conducted in November 2020, we reviewed approximately 563 claims, which total \$11,191,203.60, 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.

**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 identified and 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.

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  
November 2020

Visit Date	Fund	Check #	Vendor / Payee Description	Department	PO #	PO Date	Original PO Amount	Invoice / Service Date	Instance Amount	Instance	Action/Resolution
11/06/20	A	81729	Fundraising For A Cause, Inc.	SACC	A21-02476	10/14/20	-	10/07/20	\$ 219.80	Confirming Purchase Order(s)	
11/06/20	A	81872	Scholastic Classroom Magazines	Main Office	A21-02504	10/14/20	-	09/01/20	\$ 197.78	Confirming Purchase Order(s)	
11/20/20	A	81991	Advance Sound Company, Inc.	Maint & Opert	A21-02642	10/29/20	-	10/02/20	\$ 90.00	Confirming Purchase Order(s)	
Total		3							\$ 507.58		
11/20/20	A	82048	Newby Neon, Inc.	Maint & Opert	A21-02601	10/23/20	-	10/18/20	\$ 150.00	Confirming Purchase Order(s) - Signed	
Total		1							\$ 150.00		
11/06/20	A	81863	Pitaco	Nassakeag Elem School	A21-00580	-	-	07/31/20	Whole	Invoice(s) Over 90 Days	
11/06/20	A	81865	Really Good Stuff, LLC.	Grade 1	A21-01120	-	-	07/21/20	Partial	Invoice(s) Over 90 Days	
11/06/20	A	81883	Stenhouse Publishers	Grade 3	A21-01155	-	-	07/22/20	Partial	Invoice(s) Over 90 Days	
11/06/20	A	81898	VWR Sargent Welch	Grade 5	A21-00667	-	-	07/21/20	Partial	Invoice(s) Over 90 Days	
11/06/20	A	81898	VWR Sargent Welch	Science 7-12	A21-01008	-	-	07/21/20	Whole	Invoice(s) Over 90 Days	
11/06/20	A	81900	Ward's Natural Sci. Est, LLC.	Science 7-12	A21-01001	-	-	07/22/20	Partial	Invoice(s) Over 90 Days	
11/20/20	A	82037	Kaplan Early Learning Company	Nassakeag Elem School	A21-01103	-	-	07/30/20	Whole	Invoice(s) Over 90 Days	
Total		6									

Three Village CSD  
Warrant Summary  
November 6, 2020



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

Warrant Number	Fund	Beg Check Number	End Check Number	Number of Claims on Warrant	Approved Number of Claims	Approved Amount
117	A	81700	81725	26	26	\$ 25,917.99
122	A	81726	81739	14	14	\$ 14,102.31
120	A	81740	81780	41	41	\$ 18,708.30
123	A	81781	81902	122	122	\$ 1,321,909.68
112	A		Wire	1	1	\$ 241,208.40
113	A		Wire	1	1	\$ 369,037.50
114	A		Wire	1	1	\$ 318,324.96
V000	A		Void	1	1	\$ (90.00) *
121	C	21422	21435	14	14	\$ 22,815.61
119	F	10685	10689	5	5	\$ 69,850.62
116	H	6062	6062	1	1	\$ 463,542.22
118	H	6063	6064	2	2	\$ 87,836.17
115	T&A	11335	11347	13	13	\$ 1,961,152.56
			Wires	42	42	
	Multiple		Wires	4	4	\$ 11,282.19 **
			<b>Totals</b>	<b>288</b>	<b>288</b>	<b>\$ 4,925,598.51</b>

\* Represents check 78334, which was voided by the District.

\*\* Represents wires for payroll-related expenditures and/or other non-vendor payments performed via a journal entry.

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 20, 2020



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

Warrant Number	Fund	Beg Check Number	End Check Number	Number of Claims on Warrant	Approved Number of Claims	Approved Amount
129	A	81903	81961	59	59	\$ 98,911.61
131	A	81962	81987	26	26	\$ 2,418.06
133	A	81988	82086	99	99	\$ 1,395,460.33
126	A		Wire	1	1	\$ 68,625.00
127	A		Wire	1	1	\$ 125,000.00
128	A		Wire	1	1	\$ 2,350,952.40
136	A		Wire	1	1	\$ 133,217.25
	A		Wires	2	2	\$ 12,813.87 *
135	C	21436	21453	18	18	\$ 31,010.93
132	F	10690	10699	10	10	\$ 55,340.39
134	H	6065	6070	6	6	\$ 181,108.51
124	T&A	11348	11348	1	1	\$ 800.00
125	T&A	11349	11358	10	10	\$ 1,806,994.68
			Wires	38	38	
130	T&A	11359	11359	1	1	\$ 588.76
	Multiple		Wire	1	1	\$ 2,363.30 *
			<b>Totals</b>	<b>275</b>	<b>275</b>	<b>\$ 6,265,605.09</b>

\* Represents wires for payroll-related expenditures and/or other non-vendor payments performed via a journal entry.

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