

THREE VILLAGE CENTRAL SCHOOL DISTRICT
STONY BROOK, NEW YORK



BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: May 5, 2021

DATE SUBMITTED: April 30, 2021

OFFICE OF ORIGIN: Business Services

CATEGORY OF ITEM: Action

<u>TITLE:</u> CLAIMS AUDITOR'S REPORT – DECEMBER 2020 THROUGH MARCH 2021

Staff Recommendation:

Accept the Report

Background-Rationale:

NOT AN OFFICIAL RECORD; SUBJECT TO CHANGE

December 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 December 2020, we reviewed approximately 1,039 claims, including 697 Medicare claims, which total \$13,580,687.17; 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 9 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
 Invoice Schedule
 December 2020

Visit Date	Fund	Check #	Vendor / Payee Description	Department	PO #	PO Date	Original PO Amount	Invoice / Service Date	Invoice Amount	Invoice Date	Action/Resolution
12/04/20	A	82140	Aluminum Athletic Equipment	Wood Millsville HS	A21-01523	-	-	08/10/20	Whole	Invoice(s) Over 90 Days	
12/04/20	A	82151	Kurtz Bros.	Grade 3	A21-01141	-	-	07/30/20	Whole	Invoice(s) Over 90 Days	
12/04/20	A	82162	Lakeshore Learning Materials	Grade 3	A21-01135	-	-	07/28/20	Whole	Invoice(s) Over 90 Days	
12/04/20	A	82168	Lawe's Home Centers, Inc.	Maint & Oper	A21-01725	-	-	09/20/20	Whole	Invoice(s) Over 90 Days	
12/04/20	A	82184	Really Good Stuff, LLC.	Kindergarten	A21-01137	-	-	07/28/20	Whole	Invoice(s) Over 90 Days	
12/04/20	A	82185	All American Sports Corp. Riddell	Grade 3	A21-01551	-	-	08/10/20	Whole	Invoice(s) Over 90 Days	
12/04/20	A	82187	Sax / School Specialty	Hpera	A21-01604	-	-	08/17/20	Partial	Invoice(s) Over 90 Days	
12/04/20	A	82189	Staples Contract & Commercial, Inc.	Various	Various	-	-	Various August 2020	Partial	Invoice(s) Over 90 Days	
12/04/20	A	82196	W.B. Mason Co, Inc.	Main Office	A21-01332	-	-	08/15/20	Whole	Invoice(s) Over 90 Days	
12/04/20	A	82196	W.B. Mason Co, Inc.	Main Office	A21-00834	-	-	08/26/20	Whole	Invoice(s) Over 90 Days	
12/04/20	A	82196	W.B. Mason Co, Inc.	Main Office	A21-00834	-	-	08/27/20	Partial	Invoice(s) Over 90 Days	
Total		9									

Three Village CSD
Claims Audit Summary
July 1, 2020 - December 31, 2020

6-Month Summary			
Claims Audit Issue	# of Instances	% of Claims	% of Instances
Significant Issues:			
Additional backup requested	4	0.11	7.13
Incorrect vendor spelling	1	0.03	1.79
Incorrect check amount	1	0.03	1.79
Sales tax included in check	1	0.03	1.79
Total Issues:	7	0.20	12.50
Other Matters:			
Confirming purchase orders	15	0.41	26.79
Confirming purchase orders - signed by District	3	0.08	5.36
Invoices over 90 days old	29	0.79	51.78
Purchase order increased after invoice date - signed by District	2	0.05	3.57
Total Other Matters:	49	1.33	87.50
TOTAL NUMBER OF INSTANCES	56	1.53	100.00
TOTAL CLAIMS AUDITED (Excluding Medicare)	3,685		

Three Village CSD
Warrant Summary
December 4, 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
141	A	82087	82087	61	61	\$ 4,129,036.78
		82138	82197			
139	A	82088	82137	50	50	\$ 88,301.61
143	A	82198	82204	7	7	\$ 13,546.33
145	A	82205	82205	1	1	\$ 3,502.79
138	A		Wire	1	1	\$ 117,500.00
	A		Wire	1	1	\$ 1,868.22 *
140	C	21454	21457	4	4	\$ 4,769.54
142	F	10700	10700	1	1	\$ 6,700.32
144	H	6071	6073	3	3	\$ 297,143.00
137	T&A	11360	11372	13	13	\$ 1,885,173.38
			Wires	43	43	
	Multiple		Wires	2	2	\$ 14,823.76 *
			Totals	187	187	\$ 6,562,365.73

* Represents wires for payroll-related expenditures and / or other non-vendor payments performed via 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
December 22, 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
154	A - (Med)	82206	82902	697	697	\$ 1,210,039.60
155	A	82903	82929	27	27	\$ 310,757.47
147	A		Wire	1	1	\$ 1,458,600.00
148	A		Wire	1	1	\$ 112,390.34
	A		Wires	3	3	\$ 25,601.96 *
149	C	21458	21464	7	7	\$ 9,174.33
153	C	21465	21465	1	1	\$ 35.50
150	F	10701	10704	4	4	\$ 10,800.00
151	H	6074	6076	3	3	\$ 207,276.09
146	T&A	11373	11382	10	10	\$ 1,844,877.44
			Wires	38	38	
152	T&A	11383	11394	12	12	\$ 1,828,768.71
			Wires	48	48	
			Totals	852	852	\$ 7,018,321.44

* 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

January 31, 2021

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



Board of Education:

During our claims audit procedures conducted in January 2021, we reviewed approximately 714 claims, which total \$10,243,464.01; 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.

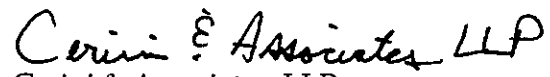
Other Matters:

1. We noted 6 claims, 5 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 24 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. 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

Visit Date	Fund	Check #	Vendor / Payee Description	Department	PO #	PO Date	Original PO Amount	Invoice / Service Date	Instance Amount	Instance	Action/Resolution
01/15/21	A	8325	W.B. Mason Co. Inc.	North Country Admin Center	A21-00032	12/09/20	-	11/17/20	\$ 38.36	Confirming Purchase Order(s)	
Total	A	1							\$ 38.36		
01/15/21	A	8325	Apway Inc.	Three Village Central School District	A21-00812	11/10/20	-	10/18/20	\$ 192.94	Confirming Purchase Order(s) - Signed	
01/15/21	A	8328	Quadrant	North Country Admin Center	A21-00941	12/01/20	-	11/21/20	\$ 535.00	Confirming Purchase Order(s) - Signed	
01/15/21	A	8329	Sequa Doll of St. James	North Country Admin Center	A21-00532	11/19/20	-	11/12/20	\$ 46.47	Confirming Purchase Order(s) - Signed	
01/29/21	A	83304	Prof. Training Consultants	North Country Admin Center	A21-00321	01/22/21	-	12/11/20	\$ 2,835.00	Confirming Purchase Order(s) - Signed	
01/29/21	A	83407	Maico Vale Video Productions	P.J. Gellinas JHS	A21-00211	01/13/21	-	12/14/20	\$ 3,830.00	Confirming Purchase Order(s) - Signed	
Total	A	5							\$ 7,459.41		
01/15/21	A	82953	BSN Sports, LLC	P.J. Gellinas JHS	A21-00697	-	-	09/28/20	Partial	Invoice(s) Over 90 Days	
01/15/21	A	82963	Discount School Supply	Setauket Elementary School	A21-00903	-	-	07/25/20	Whole	Invoice(s) Over 90 Days	
01/15/21	A	82984	Island School & Art Supply, Inc.	Setauket Elementary School	A21-01131	-	-	08/29/20	Whole	Invoice(s) Over 90 Days	
01/15/21	A	82989	Kertz Bros.	Nassauk Elementary School	A21-01156	-	-	07/30/20	Whole	Invoice(s) Over 90 Days	
01/15/21	A	82992	Lowes Home Centers, Inc.	Minnekauck Elementary School	Various	-	-	08/31/20	Whole	Invoice(s) Over 90 Days	
01/15/21	A	82993	Medeo Company	Setauket Elementary School	A21-01477	-	-	09/09/20	Whole	Invoice(s) Over 90 Days	
01/15/21	A	83007	Paper Mart Inc.	R.C. Murphy JHS	A21-01872	-	-	08/17/20	Partial	Invoice(s) Over 90 Days	
01/15/21	A	83020	Sax / School Specialty	Setauket Elementary School	Various	-	-	Various August - September 2020	Partial	Invoice(s) Over 90 Days	
01/15/21	A	83036	Trowell Communications, Inc.	Arrowhead Elementary School	A21-01278	-	-	Various August 2020	Partial	Invoice(s) Over 90 Days	
01/15/21	A	83040	W.B. Mason Co., Inc.	North Country Admin Center	A21-01818	-	-	09/15/20	Partial	Invoice(s) Over 90 Days	
01/15/21	A	83109	All-Types Advertising, Inc.	Three Village Central School District	A21-00017	-	-	09/30/20	Whole	Invoice(s) Over 90 Days	
01/15/21	A	83181	Earlychild LLC/Discount School Supply	R.C. Murphy JHS	A21-01377	-	-	09/03/20	Whole	Invoice(s) Over 90 Days	
01/15/21	A	83193	Island School & Art Supply, Inc.	Ward Melville HS	A21-00665	-	-	07/23/20	Whole	Invoice(s) Over 90 Days	
01/15/21	A	83205	Kertz Bros.	Mount Elementary School	A21-01809	-	-	09/10/20	Whole	Invoice(s) Over 90 Days	
01/15/21	A	83269	Lowes Home Centers, Inc.	Mount Elementary School	A21-01866	-	-	09/10/20	Whole	Invoice(s) Over 90 Days	
01/15/21	A	83274	Manuel Music Center	North Country Admin Center	A21-00136	-	-	Various August - October 2020	Whole	Invoice(s) Over 90 Days	
01/15/21	A	83318	Dave Ghossein	P.J. Gellinas JHS	A21-00853	-	-	07/28/20	Partial	Invoice(s) Over 90 Days	
01/15/21	A	83340	Really Good Staff, LLC	Setauket Elementary School	A21-02782	-	-	07/17/20	Partial	Invoice(s) Over 90 Days	
01/15/21	A	83345	Sax / School Specialty	Setauket Elementary School	Various	-	-	Various August - September 2020	Partial	Invoice(s) Over 90 Days	
01/29/21	A	83347	School Health Corporation	Ward Melville HS	A21-00855	-	-	06/07/20	Partial	Invoice(s) Over 90 Days	
01/29/21	A	83303	NTSH USA, Inc.	Ward Melville HS	A21-01919	-	-	09/29/20	Whole	Invoice(s) Over 90 Days	
01/29/21	A	83307	Sax / School Specialty	Nassauk Elementary School	A21-01106	-	-	08/05/20	Whole	Invoice(s) Over 90 Days	
01/29/21	A	83312	W.B. Mason Co., Inc.	North Country Admin Center	A21-01912	-	-	10/01/20	Partial	Invoice(s) Over 90 Days	
01/29/21	A	83455	W.B. Mason Co., Inc.	Maintenance & Operations	A21-00214	-	-	07/20/21	Partial	Invoice(s) Over 90 Days	
Total	A	24									
01/15/21	A	83030	Supplies Business Advantage	North Country Admin Center	A21-02673	-	\$ 390.93	12/07/20	\$ 390.93	PO Increased After Invoice Date	
Total	A	1							\$ 390.93		

Three Village CSD
Warrant Summary
January 15, 2021



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	
162	A	82930	83044	115	115	\$ 223,839.17	
163	A	83045	83096	52	52	\$ 25,359.09	
167	A	83097	83289	193	193	\$ 3,731,052.59	
168	A	83290	83292	3	3	\$ 330.00	
156	A		Wire	1	1	\$ 125,000.00	
V133	A		Void	1	1	\$ (283.00)	*
V085	A		Void	1	1	\$ (26.08)	**
	Multiple		Wires	4	4	\$ 18,971.72	***
161	C	21466	21486	21	21	\$ 68,323.93	
164	F	10705	10710	6	6	\$ 23,239.36	
165	H	6077	6082	6	6	\$ 166,103.92	
160	T&A	11395	11403	9	9	\$ 1,806,506.33	
			Wires	38	38		
166	T&A	11404	11404	1	1	\$ 588.76	
			Totals	451	451	\$ 6,189,005.79	

* Represents check 82043, which was voided by the District.

** Represents check 80926, which was voided by the District.

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

There is a skip in warrant sequence (A157-159). These warrants will be reviewed on a future claims audit.

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
January 29, 2021



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	
175	A	83293	83293	133	133	\$ 1,352,439.02	
		83313	83313				
		83329	83459				
172	A	83294	83312	19	17	\$ 33,314.46	*
176	A	83314	83328	15	15	\$ 6,262.79	
178	A	83460	83460	1	1	\$ 23.09	
169	A		Wire	1	1	\$ 258,837.05	
170	A		Wire	1	1	\$ 110,197.29	
V172	A		Void	1	1	\$ (4,740.36)	**
V175	A		Void	1	1	\$ (29.03)	***
173	C	21487	21507	21	21	\$ 19,217.46	
177	F	10711	10715	5	5	\$ 23,687.10	
179	H	6083	6085	3	3	\$ 289,652.05	
171	T&A	11405	11416	12	12	\$ 1,931,888.67	
			Wires	45	45		
174	T&A	11417	11417	1	1	\$ 588.76	
	Multiple		Wires	4	4	\$ 33,119.87	+
			Totals	263	261	\$ 4,054,458.22	

- * Excludes checks 83294 and 83311, which were voided by the District.
- ** Represents check 83305, which was voided by the District.
- *** Represents check 83420, which was voided by the District.
- + Represents wires for payroll-related expenditures and / or other non-vendor payments performed via 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

February 28, 2021

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



Board of Education:

During our claims audit procedures conducted in February 2021, we reviewed approximately 468 claims, which total \$9,686,983.90, 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

1. There was 1 check that was held due to incorrect charges on the invoice. The check will be released when the appropriate charges can be verified.

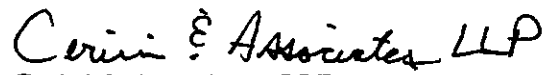
Other Matters:

2. We noted 1 claim 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.
3. We noted 7 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,

A handwritten signature in black ink that reads "Cerini & Associates LLP". The script is cursive and fluid, with the "C" being particularly large and stylized.

Cerini & Associates, LLP

Claims Auditors

Three Village CSD
Instance Schedule
February 2021

Description	Department	PO #	PO Date	Original PO Amount	Invoice / Service Date	Instance Amount	Instance	Action/Resolution
father	North Country Admin Center	A21-02048	09/10/21	\$ 6,000.00	02/07/21	\$ 1,144.00	Incorrect Charges On Invoice	Held
						\$ 1,144.00		
Laboratory	Nassakeag Elementary School	A21 - 03412	02/05/21	-	01/27/21	\$ 610.00	Confirming Purchase Order(s)	
						\$ 610.00		
ility	Nassakeag Elementary School	A21 - 00799	-	-	Various August - October	Whole	Invoice(s) Over 90 Days	
tions, Inc.	North Country Admin Center	A21 - 01278	-	-	09/09/20	Partial	Invoice(s) Over 90 Days	
ment	North Country Admin Center	Various	-	-	Various October	Partial	Invoice(s) Over 90 Days	
ble	Nassakeag Elementary School	A20-04662	-	-	05/15/20	Whole	Invoice(s) Over 90 Days	
on, Inc.	Ward Melville HS	A21-01841	-	-	08/28/20	Whole	Invoice(s) Over 90 Days	
		A21-02489	-	-	10/16/20	Whole	Invoice(s) Over 90 Days	
ility	Nassakeag Elementary School	A21-00785	-	-	Various August & September	Whole	Invoice(s) Over 90 Days	
	P.J. Gelinas HS	A21-02235	-	-	10/05/20	Whole		
ices, Inc.	Setauket Elem School	A21-02543	-	-	10/29/20	Whole	Invoice(s) Over 90 Days	
	Nassakeag Elementary School	A21-01859	-	-	11/04/20	Whole		

Three Village CSD
Warrant Summary
February 12, 2021



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
184	A	83461	83475	15	15	\$ 22,989.32
185	A	83476	83573	98	98	\$ 1,286,415.76
188	A	83574	83609	36	36	\$ 17,608.81
190	A	83610	83613	4	4	\$ 1,900.00
191	A	83614	83614	1	1	\$ 440.00
180	A		Wire	1	1	\$ 127,700.00
181	A		Wire	1	1	\$ 2,356,537.43
189	C	21508	21528	21	21	\$ 36,291.86
187	F	10716	10718	3	3	\$ 21,493.32
186	H	6086	6088	3	3	\$ 30,790.92
182	T&A	11418	11426	9	9	\$ 1,861,738.14
			Wires	38	38	
	Multiple		Wires	5	5	\$ 19,544.08 *
			Totals	235	235	\$ 5,783,449.64

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

There is a skip in warrant sequence (A - 183). This warrant represents wires, which were issued and subsequently voided by the District. Therefore, the Warrant was not presented to or reviewed by the Claims Auditor.

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 26, 2021



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	
198	A	83615	83615	90	89	\$ 1,067,904.13	*
		83662	83750				
195	A	83616	83661	45	45	\$ 72,420.87	**
200	A	83751	83757	7	7	\$ 52,738.05	
192	A		Wire	1	1	\$ 422,000.00	
193	A		Wire	1	1	\$ 117,674.09	
V154	A		Void	1	1	\$ (867.60)	***
	A		Wire	1	1	\$ 13,089.68	****
196	C	21529	21550	22	22	\$ 20,325.88	
199	F	10719	10724	6	6	\$ 5,853.81	
201	H	6089	6091	3	3	\$ 93,139.27	
194	T&A	11427	11438	12	12	\$ 2,038,667.32	
			Wires	43	43		
197	T&A	11439	11439	1	1	\$ 588.76	
			Totals	233	232	\$ 3,903,534.26	

- * Represents check 83693, which was held by C&A.
- ** Includes check 83646, which was voided by the District.
- *** Represents check 82829, which was voided by the District.
- **** Represents wire for payroll-related expenditures and / or other non-vendor payments performed via 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

March 31, 2021

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



Board of Education:

During our claims audit procedures conducted in March 2021, we reviewed approximately 533 claims, which total \$8,452,983.22, 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 3 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 7 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 2021

Description	Department	PO #	PO Date	Original PO Amount	Invoice / Service Date	Instance Amount	Instance	Action/Resolution
Newspapers	Educational Services	A21-03677	03/08/21	-	03/04/21	\$ 7,350.00	Confirming Purchase Order(s)	
, Inc.	Ward Melville High School - Athletics	A21-03609	03/03/21	-	01/21/21	\$ 500.00	Confirming Purchase Order(s)	
ele	Nassaukag Elementary School	A21-03655	03/05/21	-	02/26/21	\$ 80.00	Confirming Purchase Order(s)	
						\$ 7,930.00		
, Inc.	Minnesauke Elem School	A21-02286	-	-	October - November 2020	Partial	Invoice(s) Over 90 Days	
	Setauket Elem School	A21-02324	-	-	10/30/20	Partial		
, Inc.	Setauket Elem School	A21-02326	-	-	October - November 2020	Partial	Invoice(s) Over 90 Days	
ality	Various	Various	-	-	August - October 2020	Partial	Invoice(s) Over 90 Days	
, LLC.	Minnesauke Elem School	A21-02441	-	-	10/16/20	Partial	Invoice(s) Over 90 Days	
upply	Minnesauke Elem School	A21-00897	-	-	07/25/20	Whole	Invoice(s) Over 90 Days	
elch	Business Services	A21-01630	-	-	08/20/20	Whole	Invoice(s) Over 90 Days	
, Inc.	Various	Various	-	-	September - December 2020	Partial	Invoice(s) Over 90 Days	

Three Village CSD
Warrant Summary
March 12, 2021



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	
213	A	83758	83779	23	22	\$ 18,186.62	*
		83922	83922				
209	A	83780	83822	43	42	\$ 16,675.96	**
212	A	83823	83921	99	98	\$ 1,405,955.28	***
204	A		Wire	1	1	\$ 2,355,712.16	
203	A		Wire	1	1	\$ 464,982.84	
202	A		Wire	1	1	\$ 127,700.00	
V198	A		Void	1	1	\$ (1,144.00)	****
V200	A		Void	1	1	\$ (50,000.00)	*****
	A		Wire	1	1	\$ 1,164.86	*****
210	C	21551	21566	16	16	\$ 19,090.89	
208	F	10725	10737	13	13	\$ 92,956.80	
211	H	6092	6093	2	2	\$ 47,805.00	
207	OT	15721	15722	2	2	\$ 1,256.50	
206	T&A	11440	11448	9	9	\$ 1,873,416.10	
			Wires	38	38		
	Multiple		Wires	6	6	\$ 11,560.25	*****
			Totals	257	254	\$ 6,385,319.26	

- * Excludes check 83758, which was voided by the District.
- ** Excludes check 83819, which was voided by the District.
- *** Excludes check 83887, which was voided by the District.
- **** Represents check 83693, which was voided by the District.
- ***** Represents check 83754, which was voided by the District.
- ***** Represents wire for payroll-related expenditures and / or other non-vendor payments performed via journal entry.

There is a skip in warrant sequence (A-205). This warrant will be reviewed on a future visit.

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 26, 2021



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	
214	A	83923	83923	1	1	\$ 104,468.17	
217	A	83924	83938	15	15	\$ 1,736.29	
219	A	83939	84053	115	115	\$ 471,508.50	
222	A	84054	84095	42	41	\$ 127,114.39	*
221	A	84096	84097	2	2	\$ 369,873.96	
224	A	84098	84098	1	1	\$ 18,426.34	
V212	A		Voids	2	2	\$ (7,652.00)	**
223	C	21567	21586	20	20	\$ 40,727.68	
216	F	10738	10748	11	11	\$ 15,887.76	
218	H	6094	6097	4	4	\$ 151,536.00	
215	T&A	12000	12011	12	12	\$ 1,980,673.92	***
			Wires	43	43		
220	T&A	12012	12014	3	3	\$ 748.50	
	Multiple		Wires	5	5	\$ 16,569.73	****
			Totals	276	275	\$ 3,291,619.24	

* Excludes check 84093, which was voided by the District.

** Represents checks 83887 and 83911, which were voided by the District.

*** There is a skip in check sequence (11449-11999), due to switching banks. The beginning check sequence for the new bank account is represented by check 12000.

**** Represents wire for payroll-related expenditures and / or other non-vendor payments performed via 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