

Ernest Patrick Smith  
Lauren M. Agunzo  
John K. Hoffman  
Michael E. Nawrocki



Darin V. Iacobelli  
David M. Tellier  
Christopher Angotta

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

March 14, 2022

**VIA EMAIL**

Ms. Kathi Kivi  
District Clerk  
East Ramapo Central School District  
105 South Madison Avenue  
Spring Valley, NY 10977

**Re: Claims Audit Report for February 2022**

Dear Ms. Kivi:

Enclosed please find a copy of our Claims Audit Report for February 2022. Please distribute a copy to the Chief Financial Officer and distribute a copy to each of the Board members of the East Ramapo Central School District.

Thank you for your assistance in this matter.

Sincerely yours,

*Darin V. Iacobelli*

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Darin V. Iacobelli, CPA

Enclosure

Ernest Patrick Smith  
Lauren M. Agunzo  
John K. Hoffman  
Michael E. Nawrocki



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CERTIFIED PUBLIC ACCOUNTANTS  BUSINESS CONSULTANTS

March 14, 2022

**VIA EMAIL**

Board of Education  
East Ramapo Central School District  
105 South Madison Avenue  
Spring Valley, NY 10977

***Re: Claims Audit Report for the Month of  
February 1, 2022 through February 28, 2022***

Board of Education:

We have completed our claims auditing services to the East Ramapo Central School District covering the time period of February 1, 2022 through February 28, 2022. The services we performed, as outlined within our proposal, include reviewing all claims against the District. The purpose of this report is to update the Board of Education on work performed to date, our findings, and recommendations.

For ease of reference we have categorized the remainder of this report as follow:

**Claims Audit Services**

**Exhibits**

**CLAIMS AUDIT SERVICES**

The claims audit services performed on each claim against the District consisted of:

1. Verification of the accuracy of invoices and claim forms.
2. Ensuring proper approval of all purchases; checking that purchases constitute legal expenses of the school district.
3. Determining that purchase orders have been issued in accordance with Board of Education policy, and applicable state law.

# NawrockiSmith

*Board of Education  
East Ramapo Central School District  
March 14, 2022  
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*Re: Claims Audit Report for the Month of  
February 1, 2022 through February 28, 2022*

4. Comparison of invoices or claims with previously approved contracts.
5. Reviewing price extensions, claiming of applicable discounts, inclusion of shipping and freight charges.
6. Approving all charges that are presented for payment which are supported with documentary evidence indicating compliance with all pertinent laws, policies and regulations.

Over the time period of February 1, 2022 through February 28, 2022 we have audited 380 claims against the District in the amount of \$15,377,206.59 (See attached Exhibit I). We made inquiries and/or observations into 34 claims in the amount of \$2,052,262.32. It should be noted that currently, there are no outstanding inquiries in regard to the audit of claims made against the District for the period of July 1, 2021 through February 28, 2022. We have summarized the inquiries and/or observations as well as the resolutions within Exhibit II.

Please note that for comparative purposes, we have attached Exhibit II – “Summary of Inquiries/Resolutions” for each of the prior months, if applicable.

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We trust that the foregoing comments are clear. If you have any questions or you would like to discuss this matter further, please contact me at 631-756-9500.

Very truly yours,

*Nawrocki Smith LLP*

**Claims Audit By Fund**  
**East Ramapo Central School District**  
**Exhibit I**  
**February 2022**

<b>Legend:</b>	
A - General	H - Capital
C - School Lunch	TA - Trust & Agency
F - Special Aid	CM - Scholarship

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
02/02/22	02/02/22	121	A	116	1,387,625.80	12	50,486.45	12	-	423089-423204
02/02/22	02/02/22	122	A	14	46,332.00	-	-	-	-	423205-423218
02/02/22	02/02/22	123	A	23	1,896,158.61	4	354,741.75	4	-	423219-423241
02/02/22	02/02/22	126	C	4	501,154.11	1	275.26	-	-	16518-16521
02/02/22	02/02/22	127	F	44	1,214,329.90	1	3,170.00	-	-	55128-55171
02/02/22	02/02/22	125	H	3	807,382.06	1	754,400.35	-	-	440-442
02/02/22	02/02/22	124	TA	1	373.56	-	-	-	-	37737
<b>TOTAL</b>				<b>205</b>	<b>\$ 5,853,356.04</b>	<b>19</b>	<b>\$ 1,163,073.81</b>	<b>19</b>	<b>-</b>	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
02/16/22	02/16/22	131	A	12	1,224,780.91	1	756,901.47	1	-	423244-423255
02/16/22	02/16/22	134	A	104	6,290,319.02	8	104,724.06	8	-	423242-423243; 423256-423357
02/16/22	02/16/22	130	C	3	541,714.74	1	2,448.50	-	-	16522-16524
02/16/22	02/16/22	132	F	49	1,275,230.93	5	25,114.48	5	-	55172-55220
02/16/22	02/16/22	133	TA	1	46,862.17	-	-	-	-	37755
<b>TOTAL</b>				<b>169</b>	<b>\$ 9,378,907.77</b>	<b>15</b>	<b>\$ 889,188.51</b>	<b>15</b>	<b>-</b>	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
02/23/22	02/23/22	137	A	4	94,239.38	-	-	-	-	423358-423361
02/23/22	02/23/22	136	F	1	47,937.81	-	-	-	-	55221
<b>TOTAL</b>				<b>5</b>	<b>\$ 142,177.19</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
02/24/22	02/24/22	138	A	1	2,765.59	-	-	-	-	423362
<b>TOTAL</b>				<b>1</b>	<b>\$ 2,765.59</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	

<b>GRAND TOTAL</b>				<b>380</b>	<b>\$ 15,377,206.59</b>	<b>34</b>	<b>\$ 2,052,262.32</b>	<b>34</b>	<b>-</b>	
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\*Payroll Warrants are included for informational purposes only and have not been reviewed.

Check Date	Payroll Run Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
02/09/22	02/09/22	128	TA	5	30,062.15	-	-	-	-	Wires
02/11/22	02/11/22	129	TA	47	2,182,679.16	-	-	-	-	37738-37754; Wires
02/25/22	02/25/22	135	TA	46	2,233,242.33	-	-	-	-	37756-37771; Wires
<b>TOTAL</b>				<b>98</b>	<b>\$ 4,445,983.64</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	

East Ramapo Central School District  
 Claims Audit - Analysis by Number of Inquiries & Dollar Value  
 Summary of Inquiries / Resolutions and Percentage of Total Claims & Dollar Value of Claims  
 Exhibit II  
 2021 / 2022 YTD

Reason For Inquiry	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Incorrect accounts payable amount	2	6	3	2	4	2
Paid sales tax	1.89%	1.68%	0.21%	0.63%	1.20%	0.13%
Amount adjusted prior to payment*	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Incorrect remittance address	1	1	1	3	5	2
Address verified	0.69%	0.00%	0.00%	0.95%	1.50%	0.13%
Insufficient supporting documentation	n/a	n/a	n/a	n/a	n/a	n/a
Invoice date precedes purchase order date	10	35	31	38	78	43
Noted by Business Office	6.94%	9.78%	2.20%	12.03%	23.42%	2.87%
Verified not a duplicate payment	1	8	6	1	1	2
Invoice over 90 days outstanding	0.69%	2.23%	0.43%	0.32%	0.00%	0.13%
Missing receiving or approval signature	n/a	n/a	n/a	n/a	n/a	n/a
Not an original invoice or receipt	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Receipts not itemized	n/a	n/a	n/a	n/a	n/a	n/a
Total Number (#) of Inquiries	14	50	41	44	87	49
Total Claims Audited	144	358	1,406	316	333	1,499
Total Outstanding Inquiries	n/a	n/a	n/a	n/a	n/a	n/a

Reasons For Inquiry	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Incorrect accounts payable amount*	460,986.03	2,267,315.29	5,261.14	1,515.09	90,846.86	54,715.16
Paid sales tax*	-	189.16	-	-	-	-
Amount adjusted prior to payment*	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Incorrect remittance address	133.68	-	65,984.60	33,917.41	10,981.31	11,133.63
Address verified	0.00%	0.00%	0.00%	0.25%	0.10%	0.05%
Insufficient supporting documentation	n/a	n/a	n/a	n/a	n/a	n/a
Invoice date precedes purchase order date	39,016.19	2,701,956.77	198,174.91	553,708.78	3,381,050.96	3,585,763.14
Noted by Business Office	0.57%	10.25%	1.53%	7.14%	29.66%	16.13%
Verified not a duplicate payment	1,091.00	56,832.58	582,470.95	1,000.00	-	16,938.47
Invoice over 90 days outstanding	n/a	n/a	n/a	n/a	n/a	n/a
Missing receiving or approval signature	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Not an original invoice or receipt	n/a	n/a	n/a	n/a	n/a	n/a
Receipts not itemized	n/a	n/a	n/a	n/a	n/a	n/a
Total Value (\$) of Inquiries	\$ 501,226.90	\$ 5,026,263.80	\$ 851,891.60	\$ 590,141.28	\$ 3,482,879.13	\$ 3,668,550.40
Total Claims Audited	\$ 6,844,450.58	\$ 26,353,983.39	\$ 13,047,993.52	\$ 13,361,150.23	\$ 11,224,690.30	\$ 22,224,343.07
Total Outstanding Inquiries	n/a	n/a	n/a	n/a	n/a	n/a

\* Note: Inquiry Amounts for each month reflect the entire check amounts associated with each incorrect accounts payable amount and paid sales tax inquiries. The table below reflects each month's actual net adjustment for incorrect accounts payable amount and paid sales tax inquiries.

Reason For Inquiry	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Incorrect accounts payable amount*	\$ 2.30	\$ 31,704.09	\$ (212.37)	\$ 0.96	\$ 29,996.74	\$ 3.03
Paid sales tax*	-	(115.85)	-	-	-	-
Amount adjusted prior to payment*	0.00%	0.12%	0.00%	0.00%	0.00%	0.00%
Amount adjusted prior to payment*	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Claims Audited	\$ 6,844,452.88	\$ 26,385,671.63	\$ 13,047,781.15	\$ 13,361,151.09	\$ 11,254,687.04	\$ 22,224,346.10
Total Outstanding Inquiries	n/a	n/a	n/a	n/a	n/a	n/a

East Ramapo Central School District  
 Claims Audit - Analysis by Number of Inquiries & Dollar Value  
 Summary of Inquiries / Resolutions and Percentage of Total Claims & Dollar Value of Claims  
 Exhibit II  
 2021 / 2022 YTD

	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
<b>Reason For Inquiry</b>						
Incorrect accounts payable amount	2	0.77%	2	0.53%		
Paid sales tax	1	0.30%	-	0.00%		
Incorrect remittance address	1	0.30%	1	0.26%		
Insufficient supporting documentation	n/a	0.00%	-	0.00%		
Invoice date precedes purchase order date	19	7.34%	24	6.32%		
Invoice over 90 days outstanding	4	3.47%	7	1.80%		
Missing receiving or approval signature	n/a	0.00%	-	0.00%		
Not an original invoice or receipt	-	0.00%	-	0.00%		
Receipts not itemized	-	0.00%	-	0.00%		
<b>Total Number (#) of Inquiries</b>	<b>32</b>	<b>13.36%</b>	<b>34</b>	<b>8.93%</b>		
<b>Total Claims Audited</b>	<b>259</b>	<b>100.00%</b>	<b>380</b>	<b>100.00%</b>		
<b>Total Outstanding Inquiries</b>	<b>none</b>		<b>none</b>			

	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
<b>Reason For Inquiry</b>						
Incorrect accounts payable amount*	7,192.86	100,023.10	1,700.00	0.65%		
Paid sales tax	198.24	0.00%	-	0.00%		
Incorrect remittance address	653.86	0.00%	1,700.00	0.01%		
Insufficient supporting documentation	n/a	0.00%	-	0.00%		
Invoice date precedes purchase order date	2,866,353.74	15.95%	1,901,337.41	12.36%		
Invoice over 90 days outstanding	48,425.28	0.27%	49,201.81	0.32%		
Missing receiving or approval signature	n/a	0.00%	-	0.00%		
Not an original invoice or receipt	n/a	0.00%	-	0.00%		
Receipts not itemized	n/a	0.00%	-	0.00%		
<b>Total Value (\$) of Inquiries</b>	<b>\$ 2,922,823.98</b>	<b>16.27%</b>	<b>\$ 2,052,262.32</b>	<b>13.35%</b>		
<b>Total Claims Audited</b>	<b>\$ 17,967,208.73</b>	<b>100.00%</b>	<b>\$ 15,377,206.59</b>	<b>100.00%</b>		
<b>Total Outstanding Inquiries</b>	<b>none</b>		<b>none</b>			

\* Note: Inquiry Amounts for each month reflect the entire check amounts associated with each incorrect accounts payable amount and paid sales tax inquiries. The table below reflects each month's actual net adjustment for incorrect accounts payable amount and paid sales tax inquiries.

	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
<b>Reason For Inquiry</b>						
Incorrect accounts payable amount*	\$ (1.04)	\$ (210.00)	\$ (1.04)	\$ (1.04)	\$ (1.04)	\$ (1.04)
Paid sales tax*	\$ (0.82)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Claims Audited</b>	<b>\$ 17,967,206.87</b>	<b>100.00%</b>	<b>\$ 15,376,996.59</b>	<b>100.00%</b>		