ST. LAWRENCE-LEWIS BOCES
CLAIMS AUDITOR REPORT

Claims audited for the quarter ending September 30, 2026

July 31, 2026	General Fund - 509 Claims Check Numbers - 274913 - 275355
	Federal Fund - 39 Claims Check Numbers - 72297 - 72328
	Capital Fund - 3 Claims Check Number - 818
	Trust & Agency - 48 Claims Check Numbers – 17368 - 17376
	Custodial Fund Healthcare - 2 Claims Check Numbers -1524 – 1526
	Custodial Fund - SLL School Boards - 2 Claims Check Numbers 2 – 3
August 31, 2026	General Fund - 395 Claims Check Numbers – 275356 - 275640
	Federal Fund - 76 Claims - Check Numbers - 72329 - 72365
	Capital Fund - 0 Claims - Check Numbers
	Trust & Agency - 47 Claims - Check Numbers - 17377 - 17385
September 30, 2026	General Fund - 598 Claims - Check Numbers – 275641 - 276094
	Federal Fund - 42 Claims - Check Numbers – 72366 - 72402
	Capital Fund - 1 Claim - Check Numbers – 822
	Trust & Agency - 94 Claims - Check Numbers – 17386 – 17406
	Custodial Fund – Healthcare 0 Claims - Check Numbers
	Special Education Special Stipends - 0 Claims - Check Numbers

Findings for the quarter were as follows:

Date Audited	Purchase Order #	Vendor	Purchase Order Date	Invoice Date	Amount	Requisitioner	Reason for Write Up	
7/15/2026	F27-00048	4-H Camp Overlook	7/14/26	6/12/26	$1,195.00	Instructional Resources	Invoice dated before Purchase Order	Prior Approval & Purchase Order required for all purchases
	F27-00047	North Country Children's Museum	7/14/26	6/12/26	$225.00	Instructional Resources	Invoice dated before Purchase Order	Prior Approval & Purchase Order required for all purchases
8/12/2026	A26-06644	Ferrara & Fiorenza, P.C.	6/30/26	10/8/25	$888.00	Financial Affairs	Invoice dated before Purchase Order	Prior Approval & Purchase Order required for all purchases
	A26-06644	Ferrara & Fiorenza, P.C.	6/30/26	12/1/25	$96.00	Financial Affairs	Invoice dated before Purchase Order/ Field Trip Request dated 1/9/26	Prior Approval & Purchase Order required for all purchases

9/10/2026	A27-01356	Brooke Pierce	9/4/2026	2/4/2026	$34.37	Instructional Resources	Invoice dated before Purchase Order	Prior Fiscal Year Expense Not processed in timely manner to be charged back to 2025-2026
	A27-01361	Scholastic, Inc	9/4/2026	8/11/2026	$970.34	Special Ed	Invoice dated before Purchase Order	Prior Approval & Purchase Order required for all purchases

All corrections were made; any questions answered, and problems promptly resolved. The Business Office staff continue to be very cooperative.

Diane Ladison, Internal Claims Auditor
September 30,2026