



Memorandum

To: Homer Board of Education

From: Trina Hapgood, Homer Claims Auditor

CC: Russ Hearnton

Date: May 31, 2012

I have reviewed 300 claims and invoices during the period of 5/1/2012 to 5/31/2012. There were 4 items noted that were not in compliance.

The issues were corrected prior to payment.

Please see the attached summary for the period identified above.

Internal Claims Auditor's Report

| Problems Identified | 5/6/2012 | 5/13/2012 | 5/20/2012 | 5/31/2012 | Summary Totals |
|--------------------------------------------------------------------|----------|-----------|-----------|-----------|----------------|
| No Original Detailed Receipts. | | | | | 0 |
| Missing Budget Codes. | | | 2 | | 2 |
| Missing Proper Supervisor Signatures. | | 1 | | | 1 |
| Claiming Lunch When Not Entitled to it. | | | | | 0 |
| Corrected Math on Claims. | 1 | | | | 1 |
| Tip Request Greater than 20% Denied. | | | | | 0 |
| Improper Documentation of Services Provided on Reimbursement Form. | | | | | 0 |
| Petty Cash Not Documented Properly. | | | | | 0 |
| Not Using Required Form for Reimbursement. | | | | | 0 |
| Total Problems Identified | 1 | 1 | 2 | 0 | 4 |
| Total Number of Claims Reveiwed | 59 | 75 | 57 | 109 | 300 |
| Percentage of Problems | 1.69% | 1.33% | 3.51% | 0.00% | 1.33% |