



Memorandum

To: Homer Board of Education

From: Melissa Meriwether, Homer Claims Auditor

CC: Mike Falls

A handwritten signature in black ink, appearing to read "M. Falls", is written over the "CC: Mike Falls" text.

Date: December 31, 2013

I have reviewed 179 claims and invoices during the period of 12/1/2013 to 12/31/2013. There were 6 items noted that were not in compliance.

The issues were corrected prior to payment.

Please see the attached summary for the period identified above.

I have reviewed 12 employees payroll during the period 12/1/2013 to 12/31/2013. There were no issues to report.

Internal Claims Auditor's Report

Problems Identified	12/1/2013	12/8/2013	12/15/2013	12/22/2013	12/31/2013	Summary Totals
No Original Detailed Receipts.						0
Missing Budget Codes.			2			2
Missing Proper Supervisor Signatures.			1		1	2
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.			1			1
Petty Cash Not Documented Properly.						0
Not Using Required Form for Reimbursement.						0
Total Problems Identified	0	0	4	1	1	6
Total Number of Claims Reveiwed	0	39	65	49	26	179
Percentage of Problems	#DIV/0!	0.00%	6.15%	2.04%	3.85%	3.35%

