



Memorandum

To: Homer Board of Education

From: Melissa Meriwether, Homer Claims Auditor

CC: Michael Falls

A handwritten signature in black ink, appearing to read "M. Falls", with a long horizontal line extending to the right.

Date: July 31, 2014

I have reviewed 203 claims and invoices during the period of 7/1/2014 to 7/31/2014. There were 8 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 7/1/2014 to 7/31/2014. There were no issues to report.

Internal Claims Auditor's Report

Problems Identified	7/6/2014	7/13/2014	7/20/2014	7/27/2014	7/31/2014	Summary Totals
No Original Detailed Receipts.						0
Missing Budget Codes.	1	1				2
Missing Proper Supervisor Signatures.	2	2		1		5
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	3	3	0	2	0	8
Total Number of Claims Reveiwed	31	42	66	41	23	203
Percentage of Problems	9.68%	7.14%	0.00%	4.88%	0.00%	3.94%