



Memorandum

To: Homer Board of Education

From: Melissa Meriwether, Homer Claims Auditor

CC: Michael Falls

A handwritten signature in blue ink, appearing to be 'M. Falls', is written over the 'CC: Michael Falls' line.

Date: August 31, 2014

I have reviewed 187 claims and invoices during the period of 8/1/2014 to 8/31/2014. 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 18 employees payroll during the period 8/1/2014 to 8/31/2014. There were no issues to report.

Internal Claims Auditor's Report

Problems Identified	8/3/2014	8/10/2014	8/17/2014	8/24/2014	8/31/2014	Summary Totals
No Original Detailed Receipts.		5			1	5
Missing Budget Codes.						0
Missing Proper Supervisor Signatures.						0
Claiming Lunch When Not Entitled to it.						0
Corrected Math on Claims.		2				2
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	0	7	0	0	1	8
Total Number of Claims Reveiwed	11	65	21	30	60	187
Percentage of Problems	0.00%	10.77%	0.00%	0.00%	1.67%	4.28%