



Memorandum

To: Homer Board of Education

From: Melissa Meriwether, Homer Claims Auditor

CC: Michael Falls

Date: September 30, 2014

A handwritten signature in black ink, appearing to read "M Falls", is written over a horizontal line that spans the width of the page.

I have reviewed 260 claims and invoices during the period of 9/1/2014 to 9/30/2014. There were 12 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 9/1/2014 to 9/30/2014. There were no issues to report.

Internal Claims Auditor's Report

Problems Identified	9/7/2014	9/14/2014	9/21/2014	9/28/2014	9/30/2014	Summary Totals
No Original Detailed Receipts.				3	3	3
Missing Budget Codes.						0
Missing Proper Supervisor Signatures.					2	2
Claiming Lunch When Not Entitled to it.						0
Corrected Math on Claims.	1	1	1			3
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	1	1	1	4	5	12
Total Number of Claims Reveiwed	3	72	82	70	33	260
Percentage of Problems	33.33%	1.39%	1.22%	5.71%	15.15%	4.62%