



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 line.

Date: October 31, 2014

I have reviewed 462 claims and invoices during the period of 10/1/2014 to 10/31/2014. There were 14 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 11 employees payroll during the period 10/1/2014 to 10/31/2014. There were no issues to report.

Internal Claims Auditor's Report

Problems Identified	10/5/2014	10/12/2014	10/19/2014	10/26/2014	10/31/2014	Summary Totals
No Original Detailed Receipts.	3			2		5
Missing Budget Codes.						0
Missing Proper Supervisor Signatures.	1	2			2	5
Claiming Lunch When Not Entitled to it.						0
Corrected Math on Claims.	1	1				2
Tip Request Greater than 20% Denied.						0
Improper Documentation of Services Provided on Reimbursement Form.		2				2
Petty Cash Not Documented Properly.						0
Not Using Required Form for Reimbursement.						0
Total Problems Identified	5	5	0	2	2	14
Total Number of Claims Reveiwed	124	100	10	118	110	462
Percentage of Problems	4.03%	5.00%	0.00%	1.69%	1.82%	3.03%