



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: November 30, 2014

I have reviewed 299 claims and invoices during the period of 11/1/2014 to 11/30/2014. 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 10 employees payroll during the period 11/1/2014 to 11/30/2014. There were no issues to report.

Internal Claims Auditor's Report

Problems Identified	11/2/2014	11/9/2014	11/16/2014	11/23/2014	11/30/2014	Summary Totals
No Original Detailed Receipts.				3		3
Missing Budget Codes.		1		1		2
Missing Proper Supervisor Signatures.				3	1	4
Claiming Lunch When Not Entitled to it.						0
Corrected Math on Claims.			1	2		3
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	1	1	9	1	12
Total Number of Claims Reveiwed	0	89	54	127	29	299
Percentage of Problems	#DIV/0!	1.12%	1.85%	7.09%	3.45%	4.01%