



Memorandum

To: Homer Board of Education

From: Melissa Meriwether, Homer Claims Auditor

CC: Michael Falls

Date: December 31, 2014

I have reviewed 252 claims and invoices during the period of 12/1/2014 to 12/31/2014. There were 9 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 12/1/2014 to 12/31/2014. There were no issues to report.

Internal Claims Auditor's Report

Problems Identified	12/7/2014	12/14/2014	12/21/2014	12/28/2014	12/31/2014	Summary Totals
No Original Detailed Receipts.			1			1
Missing Budget Codes.						0
Missing Proper Supervisor Signatures.	1	2		1		4
Claiming Lunch When Not Entitled to it.						0
Corrected Math on Claims.	1	1	1		1	4
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	2	3	2	1	1	9
Total Number of Claims Reveiwed	33	106	52	45	16	252
Percentage of Problems	6.06%	2.83%	3.85%	2.22%	6.25%	3.57%