



## 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: January 31, 2016

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I have reviewed 263 claims and invoices during the period of 1/1/2016 to 1/31/2016. There were 26 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 20 employees payroll during the period 1/1/2016 to 1/31/2016. There were no issues to report.

## Internal Claims Auditor's Report

Problems Identified	1/3/2016	1/10/2016	1/17/2016	1/24/2016	1/31/2016	Summary Totals
No Original Detailed Receipts.				8	3	11
Missing Budget Codes.						0
Missing Proper Supervisor Signatures.			2	1	1	4
Claiming Lunch When Not Entitled to it.						0
Corrected Math on Claims.		3	1	4	1	9
Tip Request Greater than 20% Denied.			1			1
Improper Documentation of Services Provided on Reimbursement Form.						0
Petty Cash Not Documented Properly.						0
Not Using Required Form for Reimbursement.						0
Misc Corrected Items				1		1
<b>Total Problems Identified</b>	0	3	4	14	5	26
Total Number of Claims Reveiwed	0	64	59	88	52	263
Percentage of Problems	#DIV/0!	4.69%	6.78%	15.91%	9.62%	9.89%