



Memorandum

To: Homer Board of Education

From: Melissa Meriwether, Homer Claims Auditor

CC: Michael Falls

A handwritten signature in black ink, appearing to be 'M Falls', is written over the 'CC: Michael Falls' text.

Date: January 31, 2015

I have reviewed 294 claims and invoices during the period of 1/1/2015 to 1/31/2015. There were 8 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 1/1/2015 to 1/31/2015. There were no issues to report.

Internal Claims Auditor's Report

Problems Identified	1/4/2015	1/11/2015	1/18/2015	1/25/2015	1/31/2015	Summary Totals
No Original Detailed Receipts.				1	4	1
Missing Budget Codes.						0
Missing Proper Supervisor Signatures.						0
Claiming Lunch When Not Entitled to it.						0
Corrected Math on Claims.				1		1
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	0	0	0	4	4	8
Total Number of Claims Reveiwed	0	122	0	75	97	294
Percentage of Problems	#DIV/0!	0.00%	#DIV/0!	5.33%	4.12%	2.72%