



Memorandum

To: Homer Board of Education

From: Melissa Meriwether, Homer Claims Auditor

CC: Michael Falls

Date: May 31, 2015

I have reviewed 439 claims and invoices during the period of 5/1/2015 to 5/31/2015. There were 13 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 5 employees payroll during the period 5/1/2015 to 5/31/2015. There were no issues to report.

A handwritten signature in blue ink, appearing to be the initials "M.M." followed by a long, sweeping line extending to the right.

Internal Claims Auditor's Report

Problems Identified	5/3/2015	5/10/2015	5/17/2015	5/24/2015	5/31/2015	Summary Totals
No Original Detailed Receipts.			1	1		2
Missing Budget Codes.						0
Missing Proper Supervisor Signatures.		3		3		6
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	1		3
Petty Cash Not Documented Properly.						0
Not Using Required Form for Reimbursement.						0
Misc Corrected Items						0
Total Problems Identified	1	4	3	5	0	13
Total Number of Claims Reveiwed	5	78	151	113	92	439
Percentage of Problems	20.00%	5.13%	1.99%	4.42%	0.00%	2.96%