



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", enclosed within a circular scribble.

Date: June 30, 2015

I have reviewed 365 claims and invoices during the period of 6/1/2015 to 6/30/2015. There were 25 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 6/1/2015 to 6/30/2015. There were no issues to report.

Internal Claims Auditor's Report

Problems Identified	6/7/2015	6/14/2015	6/21/2015	6/28/2015	6/30/2015	Summary Totals
No Original Detailed Receipts.						0
Missing Budget Codes.				2		2
Missing Proper Supervisor Signatures.		1	2	9	2	14
Claiming Lunch When Not Entitled to it.						0
Corrected Math on Claims.	2		2			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
Misc Corrected Items	3		2			5
Total Problems Identified	5	1	6	11	2	25
Total Number of Claims Reveiwed	92	89	90	82	12	365
Percentage of Problems	5.43%	1.12%	6.67%	13.41%	16.67%	6.85%