



## Memorandum

To: Homer Board of Education

From: Melissa Meriwether, Homer Claims Auditor

CC: Michael Falls

A handwritten signature in blue ink, appearing to read "M. Falls", is written over the name "Michael Falls" in the CC line.

Date: July 31, 2015

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I have reviewed 195 claims and invoices during the period of 7/1/2015 to 7/31/2015. There were 24 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 7/1/2015 to 7/31/2015. There were no issues to report.

## Internal Claims Auditor's Report

Problems Identified	7/5/2015	7/12/2015	7/19/2015	7/26/2015	7/31/2015	Summary Totals
No Original Detailed Receipts.			4	1		5
Missing Budget Codes.						0
Missing Proper Supervisor Signatures.	1	1	4	7	5	18
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.						0
Petty Cash Not Documented Properly.						0
Not Using Required Form for Reimbursement.						0
Misc Corrected Items						0
<b>Total Problems Identified</b>	1	2	8	8	5	24
Total Number of Claims Reveiwed	18	50	23	81	23	195
Percentage of Problems	5.56%	4.00%	34.78%	9.88%	21.74%	12.31%