



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".

Date: November 30, 2015

I have reviewed 271 claims and invoices during the period of 11/1/2015 to 11/30/2015. There were 66 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 15 employees payroll during the period 11/1/2015 to 11/30/2015. There were no issues to report.

Internal Claims Auditor's Report

Problems Identified	11/8/2015	11/15/2015	11/22/2015	11/30/2015		Summary Totals
No Original Detailed Receipts.	4	1	3	1		9
Missing Budget Codes.	1			2		3
Missing Proper Supervisor Signatures.	1	2	19	1		23
Claiming Lunch When Not Entitled to it.						0
Corrected Math on Claims.		6	5	5		16
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	5	3	3	4		15
Total Problems Identified	11	12	30	13	0	66
Total Number of Claims Reveiwed	24	77	104	66		271
Percentage of Problems	45.83%	15.58%	28.85%	19.70%	#DIV/0!	24.35%