



## Memorandum

To: Homer Board of Education

From: Melissa Meriwether, Homer Claims Auditor

CC: Michael Falls

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

Date: April 30, 2016

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I have reviewed 263 claims and invoices during the period of 4/1/2016 to 4/30/2016. There were 30 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 4/1/2016 to 4/30/2016. There was no issue corrected to report.

## Internal Claims Auditor's Report

Problems Identified	4/3/2016	4/10/2016	4/17/2016	4/24/2016	4/30/2016	Summary Totals
No Original Detailed Receipts.		1	3	3		7
Missing Budget Codes.			2	1		3
Missing Proper Supervisor Signatures.			8	5		13
Claiming Lunch When Not Entitled to it.						0
Corrected Math on Claims.		1	5			6
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			1			1
<b>Total Problems Identified</b>	0	2	19	9	0	30
Total Number of Claims Reveiwed		6	150	100	7	263
Percentage of Problems	#DIV/0!	33.33%	12.67%	9.00%	0.00%	11.41%