



Memorandum

To: Homer Board of Education

From: Melissa Meriwether, Homer Claims Auditor

CC: Michael Falls

A handwritten signature in black ink, consisting of a stylized letter 'M' enclosed within a circular scribble.

Date: December 31, 2016

I have reviewed 286 claims and invoices during the period of 12/1/2016 to 12/31/2016. There were 32 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 12/1/2016 to 12/31/2016. There were no issues to report.

Internal Claims Auditor's Report

Problems Identified	12/4/2016	12/11/2016	12/18/2016	12/25/2016	12/31/2016	Summary Totals
No Original Detailed Receipts.			1	4	3	8
Missing Budget Codes.		1			4	5
Missing Proper Supervisor Signatures.		1	1	1	7	10
Claiming Lunch When Not Entitled to it.						0
Corrected Math on Claims.			1	1	4	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	2	3
Total Problems Identified	0	2	3	7	20	32
Total Number of Claims Reveiwed	3	23	49	73	138	286
Percentage of Problems	0.00%	8.70%	6.12%	9.59%	14.49%	11.19%