



Memorandum

To: Homer Board of Education

From: Melissa Meriwether, Homer Claims Auditor

CC: Michael Falls

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

Date: May 31, 2017

I have reviewed 333 claims and invoices during the period of 5/1/2017 to 5/31/2017. There were 17 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 30 employees payroll during the period 5/1/2017 to 5/31/2017. There was no issue corrected to report.

Internal Claims Auditor's Report

Problems Identified	5/7/2017	5/14/2017	5/21/2017	5/28/2017	5/31/2017	Summary Totals
No Original Detailed Receipts.		1	3			4
Missing Budget Codes.		1				1
Missing Proper Supervisor Signatures.	4			3		7
Claiming Lunch When Not Entitled to it.						0
Corrected Math on Claims.	1				1	2
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		2		1		3
Total Problems Identified	5	4	3	4	1	17
Total Number of Claims Reveived	130	81	8	99	15	333
Percentage of Problems	3.85%	4.94%	37.50%	4.04%	6.67%	5.11%