



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", with a long, sweeping underline that extends to the right.

Date: June 30, 2017

I have reviewed 286 claims and invoices during the period of 6/1/2017 to 6/30/2017. There were 15 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 6/1/2017 to 6/30/2017. There was no issue corrected to report.

Internal Claims Auditor's Report

| Problems Identified | 6/4/2017 | 6/11/2017 | 6/18/2017 | 6/25/2017 | 6/30/2017 | Summary Totals |
|--|----------|-----------|-----------|-----------|-----------|----------------|
| No Original Detailed Receipts. | | | | 1 | 1 | 2 |
| Missing Budget Codes. | | | 1 | 1 | | 2 |
| Missing Proper Supervisor Signatures. | | | | 5 | | 5 |
| Claiming Lunch When Not Entitled to it. | | | | | | 0 |
| Corrected Math on Claims. | | | 1 | 1 | 1 | 3 |
| 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 | 0 | 0 | 4 | 9 | 2 | 15 |
| Total Number of Claims Reveiwed | 0 | 44 | 38 | 124 | 80 | 286 |
| Percentage of Problems | #DIV/0! | 0.00% | 10.53% | 7.26% | 2.50% | 5.24% |