



## Memorandum

**To:** Homer Board of Education

**From:** Melissa Meriwether, Homer Claims Auditor

**CC:** Michael Falls 

**Date:** April 30, 2018

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I have reviewed 194 claims and invoices during the period of 4/1/2018 to 4/30/2018. There were 9 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 4/1/2018 to 4/30/2018. There were no issues to report.

## Internal Claims Auditor's Report

<b>Problems Identified</b>	<b>4/8/2018</b>	<b>4/15/2018</b>	<b>4/22/2018</b>	<b>4/30/2018</b>		<b>Summary Totals</b>
<u>No Original Detailed Receipts.</u>			1	1		2
<u>Missing Budget Codes.</u>	2					2
<u>Missing Proper Supervisor Signatures.</u>	1	1		1		3
<u>Claiming Lunch When Not Entitled to It.</u>						0
<u>Corrected Math on Claims.</u>				1		1
<u>Tip Request Greater than 20% Denied.</u>						0
<u>Improper Documentation of Services Provided on Reimbursement Form.</u>						0
<u>Petty Cash Not Documented Properly.</u>						0
<u>Not Using Required Form for Reimbursement.</u>						0
<u>Misc Corrected Items</u>				1		1
<b>Total Problems Identified</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>0</b>	<b>9</b>
<b>Total Number of Claims Reviewed</b>	<b>71</b>	<b>48</b>	<b>42</b>	<b>33</b>		<b>194</b>
<b>Percentage of Problems</b>	<b>4.23%</b>	<b>2.08%</b>	<b>2.38%</b>	<b>12.12%</b>	<b>#DIV/0!</b>	<b>4.64%</b>