

Claims Audit By Fund
East Ramapo Central School District
Exhibit I
February 2019

| Legend: | |
|------------------|---------------------|
| A - General | H - Capital |
| C - School Lunch | TA - Trust & Agency |
| F - Special Aid | CM - Scholarship |

| Check Date | Audit Date | Warrant # | Fund | # of Checks | \$ Value of Checks | # of Inquiries | \$ Value of Inquiries | # of Resolved Inquiries | # of Outstanding Inquiries | Check Sequence |
|--------------|------------|-----------|------|-------------|------------------------|----------------|-----------------------|-------------------------|----------------------------|----------------|
| 02/08/19 | 02/07/19 | 151 | A | 57 | 292,557.61 | 11 | 85,116.78 | 11 | - | 399756-399812 |
| 02/08/19 | 02/07/19 | 153 | A | 10 | 18,798.60 | - | - | - | - | 399813-399822 |
| 02/08/19 | 02/07/19 | 154 | A | 29 | 1,473,716.11 | 1 | 52,388.58 | 1 | - | 399823-399851 |
| 02/08/19 | 02/07/19 | 152 | C | 5 | 299,442.08 | 1 | 285,925.88 | 1 | - | 16276-16280 |
| 02/08/19 | 02/07/19 | 156 | F | 32 | 406,385.77 | 2 | 91,510.00 | 2 | - | 51610-51641 |
| 02/08/19 | 02/07/19 | 155 | TA | 5 | 55,657.44 | - | - | - | - | 36486-36490 |
| TOTAL | | | | 138 | \$ 2,546,557.61 | 15 | \$ 514,941.24 | 15 | - | |

| Check Date | Audit Date | Warrant # | Fund | # of Checks | \$ Value of Checks | # of Inquiries | \$ Value of Inquiries | # of Resolved Inquiries | # of Outstanding Inquiries | Check Sequence |
|--------------|------------|-----------|------|-------------|------------------------|----------------|------------------------|-------------------------|----------------------------|----------------|
| 02/15/19 | 02/14/19 | 159 | A | 3 | 1,123,827.31 | 1 | 875,844.12 | 1 | - | 399852-399854 |
| 02/15/19 | 02/14/19 | 163 | A | 80 | 3,130,811.61 | 11 | 165,836.18 | 11 | - | 399855-399934 |
| 02/15/19 | 02/14/19 | 158 | C | 2 | 2,532.67 | - | - | - | - | 16281-16282 |
| 02/15/19 | 02/14/19 | 162 | F | 19 | 653,779.27 | 2 | 16,243.85 | 2 | - | 51642-51660 |
| 02/15/19 | 02/14/19 | 161 | H | 8 | 950,738.69 | 2 | 281,760.00 | 2 | - | 189-196 |
| TOTAL | | | | 112 | \$ 5,861,689.55 | 16 | \$ 1,339,684.15 | 16 | - | |

| Check Date | Audit Date | Warrant # | Fund | # of Checks | \$ Value of Checks | # of Inquiries | \$ Value of Inquiries | # of Resolved Inquiries | # of Outstanding Inquiries | Check Sequence |
|--------------|------------|-----------|------|-------------|--------------------|----------------|-----------------------|-------------------------|----------------------------|----------------|
| 02/21/19 | 02/21/19 | 164 | F | 1 | 820.80 | - | - | - | - | 51661 |
| TOTAL | | | | 1 | \$ 820.80 | - | - | - | - | |

| Check Date | Audit Date | Warrant # | Fund | # of Checks | \$ Value of Checks | # of Inquiries | \$ Value of Inquiries | # of Resolved Inquiries | # of Outstanding Inquiries | Check Sequence |
|--------------|------------|-----------|------|-------------|------------------------|----------------|-----------------------|-------------------------|----------------------------|-----------------------|
| 03/01/19 | 02/28/19 | 165 | A | 114 | 252,411.80 | 1 | 1,284.00 | 1 | - | 399936-400049 |
| 03/01/19 | 02/28/19 | 167 | A | 118 | 1,309,919.25 | 19 | 105,999.28 | 19 | - | 399935; 400050-400166 |
| 03/01/19 | 02/28/19 | 168 | A | 5 | 1,222,784.81 | 1 | 778,936.24 | 1 | - | 400167-400171 |
| 03/01/19 | 02/28/19 | 169 | C | 4 | 415,557.16 | 2 | 26,107.56 | 2 | - | 16283-16286 |
| 03/01/19 | 02/28/19 | 171 | F | 26 | 1,274,312.41 | 4 | 5,341.41 | 4 | - | 51662-51687 |
| 03/01/19 | 02/28/19 | 170 | H | 4 | 353,281.04 | 2 | 58,414.00 | 2 | - | 197-200 |
| TOTAL | | | | 271 | \$ 4,828,266.47 | 29 | \$ 976,082.49 | 29 | - | |

| | | | | | | | | | | |
|--------------------|--|--|--|------------|-------------------------|-----------|------------------------|-----------|----------|--|
| GRAND TOTAL | | | | 522 | \$ 13,237,334.43 | 60 | \$ 2,830,707.88 | 60 | - | |
|--------------------|--|--|--|------------|-------------------------|-----------|------------------------|-----------|----------|--|

*Payroll Warrants are included for informational purposes only and have not been reviewed.

| Check Date | Payroll Run Date | Warrant # | Fund | # of Checks | \$ Value of Checks | # of Inquiries | \$ Value of Inquiries | # of Resolved Inquiries | # of Outstanding Inquiries | Check Sequence |
|--------------|------------------|-----------|------|-------------|------------------------|----------------|-----------------------|-------------------------|----------------------------|--------------------|
| 02/15/19 | 02/15/19 | 160 | TA | 46 | 2,177,533.25 | - | - | - | - | 36491-36508; Wires |
| 03/01/19 | 03/01/19 | 166 | TA | 44 | 2,102,656.33 | - | - | - | - | 36509-36524; Wires |
| TOTAL | | | | 90 | \$ 4,280,189.58 | - | - | - | - | |

East Ramapo Central School District
Claims Audit - Analysis by Number of Inquiries & Dollar Value
Summary of Inquiries / Resolutions and Percentage of Total Claims & Dollar Value of Claims
Exhibit II
2018 / 2019 YTD

| Reason For Inquiry | Resolution | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 |
|---|----------------------------------|--------------------|--------------------|----------------------|--------------------|--------------------|----------------------|
| Incorrect accounts payable amount | Amount adjusted prior to payment | - 0.00% | 3 0.71% | 1 0.07% | 7 1.39% | 1 0.15% | - 0.00% |
| Paid sales tax | Amount adjusted prior to payment | - 0.00% | - 0.00% | - 0.00% | 1 0.20% | 1 0.15% | - 0.00% |
| Incorrect remittance address | Address verified | 1 0.17% | 3 0.71% | 1 0.07% | 2 0.40% | 3 0.46% | 1 0.06% |
| Insufficient supporting documentation | Documentation provided | - 0.00% | - 0.00% | - 0.00% | 2 0.40% | - 0.00% | - 0.00% |
| Invoice date precedes purchase order date | Noted by Business Office | 8 1.36% | 8 1.90% | 15 1.03% | 125 24.80% | 65 9.88% | 34 2.20% |
| Invoice over 90 days outstanding | Verified not a duplicate payment | 15 2.55% | 7 1.67% | 9 0.62% | 11 2.18% | 34 5.17% | 23 1.49% |
| Missing receiving or approval signature | n/a | - 0.00% | - 0.00% | - 0.00% | - 0.00% | - 0.00% | - 0.00% |
| Not an original invoice or receipt | Copy or fax accepted | - 0.00% | - 0.00% | - 0.00% | - 0.00% | - 0.00% | 2 0.13% |
| Receipts not itemized | n/a | - 0.00% | - 0.00% | - 0.00% | - 0.00% | - 0.00% | - 0.00% |
| Total Number (#) of Inquiries | | 24 4.07% | 21 5.00% | 26 1.79% | 148 29.37% | 104 15.81% | 60 3.89% |
| Total Claims Audited | | 589 100.00% | 420 100.00% | 1,455 100.00% | 504 100.00% | 658 100.00% | 1,544 100.00% |

Total Outstanding Inquiries none none none none none none

| Reason For Inquiry | Resolution | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 |
|---|-----------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Incorrect accounts payable amount* | Amount adjusted prior to payment* | - 0.00% | 120,764.18 0.74% | 895.84 0.01% | 42,458.02 0.22% | 18,697.13 0.12% | - 0.00% |
| Paid sales tax* | Amount adjusted prior to payment* | - 0.00% | - 0.00% | - 0.00% | 178.00 0.00% | 11,638.44 0.07% | - 0.00% |
| Incorrect remittance address | Address verified | 73.26 0.00% | 17,637.69 0.11% | 678.88 0.01% | 587,535.93 3.02% | 5,430.73 0.03% | 788.72 0.00% |
| Insufficient supporting documentation | Documentation provided | - 0.00% | - 0.00% | - 0.00% | 26,356.16 0.14% | - 0.00% | - 0.00% |
| Invoice date precedes purchase order date | Noted by Business Office | 375,001.82 2.28% | 60,974.33 0.37% | 308,363.75 2.63% | 3,014,308.76 15.52% | 3,025,896.90 19.23% | 3,326,704.24 19.38% |
| Invoice over 90 days outstanding | Verified not a duplicate payment | 37,270.99 0.23% | 285,419.76 1.75% | 46,520.34 0.40% | 107,363.07 0.55% | 200,124.87 1.27% | 195,976.15 1.14% |
| Missing receiving or approval signature | n/a | - 0.00% | - 0.00% | - 0.00% | - 0.00% | - 0.00% | - 0.00% |
| Not an original invoice or receipt | Copy or fax accepted | - 0.00% | - 0.00% | - 0.00% | - 0.00% | - 0.00% | 1,283.00 0.01% |
| Receipts not itemized | n/a | - 0.00% | - 0.00% | - 0.00% | - 0.00% | - 0.00% | - 0.00% |
| Total Value (\$) of Inquiries | | \$ 412,346.07 2.50% | \$ 484,795.96 2.97% | \$ 356,458.81 3.05% | \$ 3,778,199.94 19.45% | \$ 3,261,788.07 20.73% | \$ 3,524,752.11 20.53% |
| Total Claims Audited | | \$ 16,483,144.39 100.00% | \$ 16,312,569.19 100.00% | \$ 11,704,655.23 100.00% | \$ 19,427,174.48 100.00% | \$ 15,735,948.34 100.00% | \$ 17,164,677.68 100.00% |

Total Outstanding Inquiries none none none none none none

* Note: Inquiry Amounts for each month reflect the entire check amounts associated with each incorrect accounts payable amount and paid sales tax inquires.
The table below reflects each month's actual net adjustment for incorrect accounts payable amount and paid sales tax inquires.

| Reason For Inquiry | Resolution | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 |
|------------------------------------|-----------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Incorrect accounts payable amount* | Amount adjusted prior to payment* | \$ - 0.00% | \$ (268.50) 0.00% | \$ (4.00) 0.00% | \$ (27,395.68) 0.14% | \$ (0.03) 0.00% | \$ - 0.00% |
| Paid sales tax* | Amount adjusted prior to payment* | \$ - 0.00% | \$ - 0.00% | \$ - 0.00% | \$ (7.12) 0.00% | \$ (0.84) 0.00% | \$ - 0.00% |
| Total Claims Audited | | \$ 16,483,144.39 100.00% | \$ 16,312,300.69 100.00% | \$ 11,704,651.23 100.00% | \$ 19,399,771.68 100.00% | \$ 15,735,947.47 100.00% | \$ 17,164,677.68 100.00% |

East Ramapo Central School District
 Claims Audit - Analysis by Number of Inquiries & Dollar Value
 Summary of Inquiries / Resolutions and Percentage of Total Claims & Dollar Value of Claims
 Exhibit II
 2018 / 2019 YTD

| Reason For Inquiry | Resolution | Jan-19 | Feb-19 | Mar-19 | Apr-19 | May-19 | Jun-19 |
|---|----------------------------------|--------------------|--------------------|--------|--------|--------|--------|
| Incorrect accounts payable amount | Amount adjusted prior to payment | 7 1.00% | 6 1.15% | | | | |
| Paid sales tax | Amount adjusted prior to payment | - 0.00% | - 0.00% | | | | |
| Incorrect remittance address | Address verified | 5 0.71% | 2 0.38% | | | | |
| Insufficient supporting documentation | Documentation provided | 1 0.14% | - 0.00% | | | | |
| Invoice date precedes purchase order date | Noted by Business Office | 29 4.14% | 21 4.02% | | | | |
| Invoice over 90 days outstanding | Verified not a duplicate payment | 56 7.99% | 31 5.94% | | | | |
| Missing receiving or approval signature | n/a | - 0.00% | - 0.00% | | | | |
| Not an original invoice or receipt | Copy or fax accepted | 1 0.14% | - 0.00% | | | | |
| Receipts not itemized | n/a | - 0.00% | - 0.00% | | | | |
| Total Number (#) of Inquiries | | 99 14.12% | 60 11.49% | | | | |
| Total Claims Audited | | 701 100.00% | 522 100.00% | | | | |
| Total Outstanding Inquiries | | none | none | | | | |

| Reason For Inquiry | Resolution | Jan-19 | Feb-19 | Mar-19 | Apr-19 | May-19 | Jun-19 |
|---|-----------------------------------|---------------------------------|---------------------------------|--------|--------|--------|--------|
| Incorrect accounts payable amount* | Amount adjusted prior to payment* | 27,482.43 0.18% | 144,266.41 1.09% | | | | |
| Paid sales tax* | Amount adjusted prior to payment* | - 0.00% | - 0.00% | | | | |
| Incorrect remittance address | Address verified | 84,303.08 0.54% | 685.92 0.01% | | | | |
| Insufficient supporting documentation | Documentation provided | 403.86 0.00% | - 0.00% | | | | |
| Invoice date precedes purchase order date | Noted by Business Office | 683,601.45 4.40% | 2,479,865.95 18.73% | | | | |
| Invoice over 90 days outstanding | Verified not a duplicate payment | 910,408.66 5.86% | 205,889.60 1.56% | | | | |
| Missing receiving or approval signature | n/a | - 0.00% | - 0.00% | | | | |
| Not an original invoice or receipt | Copy or fax accepted | 227.85 0.00% | - 0.00% | | | | |
| Receipts not itemized | n/a | - 0.00% | - 0.00% | | | | |
| Total Value (\$) of Inquiries | | \$ 1,706,427.33 10.98% | \$ 2,830,707.88 21.38% | | | | |
| Total Claims Audited | | \$ 15,539,014.62 100.00% | \$ 13,237,334.43 100.00% | | | | |
| Total Outstanding Inquiries | | none | none | | | | |

* Note: Inquiry Amounts for each month reflect the entire check amounts associated with each incorrect accounts payable amount and paid sales tax inquiries.
 The table below reflects each month's actual net adjustment for incorrect accounts payable amount and paid sales tax inquiries.

| Reason For Inquiry | Resolution | Jan-19 | Feb-19 | Mar-19 | Apr-19 | May-19 | Jun-19 |
|------------------------------------|-----------------------------------|---------------------------------|---------------------------------|--------|--------|--------|--------|
| Incorrect accounts payable amount* | Amount adjusted prior to payment* | \$ (32.37) 0.00% | \$ 678.13 0.01% | | | | |
| Paid sales tax* | Amount adjusted prior to payment* | \$ - 0.00% | \$ - 0.00% | | | | |
| Total Claims Audited | | \$ 15,538,982.25 100.00% | \$ 13,238,012.56 100.00% | | | | |