

Claims Audit By Fund
East Ramapo Central School District
Exhibit I
January 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
01/11/19	01/10/19	132	A	29	1,926,728.67	5	976,532.35	5	-	399272-399300
01/11/19	01/10/19	135	A	147	912,981.64	27	128,088.18	27	-	399270-399271; 399301-399445
01/11/19	01/10/19	134	C	3	375,930.94	-	-	-	-	16271-16273
01/11/19	01/10/19	137	F	50	929,970.96	4	92,388.00	4	-	51420-51469
01/11/19	01/10/19	136	H	11	1,626,886.37	-	-	-	-	178-188
01/11/19	01/10/19	133	TA	4	55,994.81	-	-	-	-	36446-36449
TOTAL				244	\$ 5,828,493.39	36	\$ 1,197,008.53	36	-	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
01/18/19	01/17/19	140	A	10	328,537.47	2	107,537.98	2	-	399448-399457
01/18/19	01/17/19	141	A	92	3,209,823.50	20	105,690.83	20	-	399446-399447; 399458-399545
01/18/19	01/17/19	142	F	40	383,819.22	3	7,183.52	3	-	51470-51509
TOTAL				142	\$ 3,922,180.19	25	\$ 220,412.33	25	-	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
01/25/19	01/24/19	145	A	9	997,624.12	1	4,672.09	1	-	399549-399557
01/25/19	01/24/19	147	A	93	2,873,363.58	14	114,122.42	14	-	399546-399548; 399558-399647
01/25/19	01/24/19	143	C	2	15,695.58	1	1,164.29	1	-	16274-16275
01/25/19	01/24/19	146	F	31	501,753.83	2	54,163.13	2	-	51510-51540
01/25/19	01/24/19	144	TA	3	1,505.24	-	-	-	-	36466-36468
TOTAL				138	\$ 4,389,942.35	18	\$ 174,121.93	18	-	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
02/01/19	01/31/19	149	A	108	187,567.55	16	35,404.84	16	-	399648-399755
02/01/19	01/31/19	150	F	69	1,210,831.14	4	79,479.70	4	-	51541-51609
TOTAL				177	\$ 1,398,398.69	20	\$ 114,884.54	20	-	

GRAND TOTAL				701	\$ 15,539,014.62	99	\$ 1,706,427.33	99	-	
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*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
01/04/19	01/04/19	131	TA	43	2,099,785.31	-	-	-	-	36431-36445; Wires
01/11/19	01/11/19	138	TA	6	28,931.67	-	-	-	-	Wires
01/18/19	01/18/19	139	TA	44	2,159,190.32	-	-	-	-	36450-36465; Wires
02/01/19	02/01/19	148	TA	45	2,085,926.08	-	-	-	-	36469-36485; Wires
TOTAL				138	\$ 6,373,833.38	-	-	-	-	

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%				
Paid sales tax	Amount adjusted prior to payment	-	0.00%				
Incorrect remittance address	Address verified	5	0.71%				
Insufficient supporting documentation	Documentation provided	1	0.14%				
Invoice date precedes purchase order date	Noted by Business Office	29	4.14%				
Invoice over 90 days outstanding	Verified not a duplicate payment	56	7.99%				
Missing receiving or approval signature	n/a	-	0.00%				
Not an original invoice or receipt	Copy or fax accepted	1	0.14%				
Receipts not itemized	n/a	-	0.00%				
Total Number (#) of Inquiries		99	14.12%				
Total Claims Audited		701	100.00%				
Total Outstanding Inquiries		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%				
Paid sales tax*	Amount adjusted prior to payment*	-	0.00%				
Incorrect remittance address	Address verified	84,303.08	0.54%				
Insufficient supporting documentation	Documentation provided	403.86	0.00%				
Invoice date precedes purchase order date	Noted by Business Office	683,601.45	4.40%				
Invoice over 90 days outstanding	Verified not a duplicate payment	910,408.66	5.86%				
Missing receiving or approval signature	n/a	-	0.00%				
Not an original invoice or receipt	Copy or fax accepted	227.85	0.00%				
Receipts not itemized	n/a	-	0.00%				
Total Value (\$) of Inquiries		\$ 1,706,427.33	10.98%				
Total Claims Audited		\$ 15,539,014.62	100.00%				
Total Outstanding Inquiries		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	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%				
Paid sales tax*	Amount adjusted prior to payment*	\$ -	0.00%				
Total Claims Audited		\$ 15,538,982.25	100.00%				