

Claims Audit By Fund
East Ramapo Central School District
Exhibit I
December 2018

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
12/07/18	12/06/18	111	A	105	3,679,803.41	11	70,137.73	11	-	397818-397922
12/07/18	12/06/18	115	A	25	1,166,889.82	1	406.44	1	-	397923-397947
12/31/18	12/06/18	116	A	1123	574,423.40	-	-	-	-	397948-399070
12/07/18	12/06/18	114	C	1	164.71	-	-	-	-	16267
12/07/18	12/06/18	117	F	31	621,296.80	7	14,458.55	7	-	51343-51373
12/07/18	12/06/18	118	H	1	17,120.00	-	-	-	-	176
12/07/18	12/06/18	112	TA	4	1,090.00	-	-	-	-	36409-36412
12/07/18	12/06/18	113	CM	1	500.00	-	-	-	-	2609
TOTAL				1291	\$ 6,061,288.14	19	\$ 85,002.72	19	-	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
12/14/18	12/13/18	119	A	11	1,022,119.61	2	49,405.82	2	-	399071-399081
12/14/18	12/13/18	123	A	94	1,104,395.65	11	659,418.71	11	-	399082-399175
12/14/18	12/13/18	121	C	2	464,206.79	1	451,967.87	1	-	16268-16269
12/14/18	12/13/18	122	F	30	712,117.94	2	757.77	2	-	51374-51403
12/14/18	12/13/18	120	TA	2	172.06	-	-	-	-	36413-36414
TOTAL				139	\$ 3,303,012.05	16	\$ 1,161,550.17	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
12/21/18	12/20/18	125	A	9	1,991,013.41	3	1,949,576.27	3	-	399176-399184
12/21/18	12/20/18	129	A	85	4,830,142.38	20	194,115.85	20	-	399185-399269
12/21/18	12/20/18	126	C	2	15,595.81	-	-	-	-	16270; Wire
12/21/18	12/20/18	130	F	16	603,376.14	2	134,507.10	2	-	51404-51419
12/21/18	12/20/18	124	H	1	359,749.75	-	-	-	-	177
12/21/18	12/20/18	128	CM	1	500.00	-	-	-	-	2610
TOTAL				114	\$ 7,800,377.49	25	\$ 2,278,199.22	25	-	

GRAND TOTAL				1544	\$ 17,164,677.68	60	\$ 3,524,752.11	60	-	
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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
12/07/18	12/07/18	109	TA	40	2,033,545.55	-	-	-	-	36398-36408; Wires
12/06/18	12/06/18	110	TA	6	29,038.33	-	-	-	-	Wires
12/21/18	12/21/18	127	TA	45	2,079,196.98	-	-	-	-	36415-36430; Wires
TOTAL				91	\$ 4,141,780.86	-	-	-	-	

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%