

Claims Audit By Fund
East Ramapo Central School District
Exhibit I
October 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
10/05/18	10/04/18	64	A	1	1,338.90	-	-	-	-	396980
10/05/18	10/04/18	66	A	81	640,683.57	6	216,039.80	6	-	396981-397061
10/05/18	10/04/18	65	F	48	1,035,388.72	40	1,003,092.42	40	-	51076-51123
10/05/18	10/04/18	63	TA	1	400.00	-	-	-	-	36340
TOTAL				131	\$ 1,677,811.19	46	\$ 1,219,132.22	46	-	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
10/12/18	10/11/18	69	A	72	2,677,514.14	7	34,133.41	7	-	397062-397133
10/12/18	10/11/18	68	C	4	17,238.78	-	-	-	-	16255-16258
10/12/18	10/11/18	70	F	13	76,064.27	3	10,629.78	3	-	51124-51136
10/12/18	10/11/18	71	H	13	5,147,086.14	1	587,051.93	1	-	149-161
TOTAL				102	\$ 7,917,903.33	11	\$ 631,815.12	11	-	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
10/16/18	10/15/18	73	F	1	66,009.24	-	-	-	-	51137
TOTAL				1	\$ 66,009.24	-	-	-	-	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
10/19/18	10/18/18	76	A	22	550,012.96	17	514,968.94	17	-	397134-397155
10/19/18	10/18/18	77	A	79	458,840.78	19	84,713.96	19	-	397156-397234
10/19/18	10/18/18	75	C	2	7,419.70	-	-	-	-	16259-16260
10/19/18	10/18/18	78	F	39	859,676.14	28	640,983.41	28	-	51138-51176
10/19/18	10/18/18	79	H	3	104,259.44	1	10,600.00	1	-	162-164
10/19/18	10/18/18	74	TA	3	8,595.60	-	-	-	-	36350-36352
TOTAL				148	\$ 1,988,804.62	65	\$ 1,251,266.31	65	-	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
10/26/18	10/25/18	81	A	83	7,050,211.50	10	138,786.89	10	-	397235-397317
10/26/18	10/25/18	83	A	11	121,089.42	5	43,451.46	5	-	397318-397328
10/26/18	10/25/18	84	F	26	605,000.79	10	493,447.94	10	-	51177-51202
10/26/18	10/25/18	82	TA	2	344.39	1	300.00	1	-	36363-36364
TOTAL				122	\$ 7,776,646.10	26	\$ 675,986.29	26	-	

GRAND TOTAL				504	\$ 19,427,174.48	148	\$ 3,778,199.94	148	-	
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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
10/12/18	10/12/18	67	TA	6	29,492.47	-	-	-	-	Wires
10/12/18	10/12/18	72	TA	38	2,051,465.81	-	-	-	-	36341-36349; Wires
10/26/18	10/26/18	80	TA	39	2,115,337.21	-	-	-	-	36353-36362; Wires
TOTAL				83	\$ 4,196,295.49	-	-	-	-	

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%		
Paid sales tax	Amount adjusted prior to payment	- 0.00%	- 0.00%	- 0.00%	1 0.20%		
Incorrect remittance address	Address verified	1 0.17%	3 0.71%	1 0.07%	2 0.40%		
Insufficient supporting documentation	Documentation provided	- 0.00%	- 0.00%	- 0.00%	2 0.40%		
Invoice date precedes purchase order date	Noted by Business Office	8 1.36%	8 1.90%	15 1.03%	125 24.80%		
Invoice over 90 days outstanding	Verified not a duplicate payment	15 2.55%	7 1.67%	9 0.62%	11 2.18%		
Missing receiving or approval signature	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%		
Not an original invoice or receipt	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%		
Receipts not itemized	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%		
Total Number (#) of Inquiries		24 4.07%	21 5.00%	26 1.79%	148 29.37%		
Total Claims Audited		589 100.00%	420 100.00%	1,455 100.00%	504 100.00%		

Total Outstanding Inquiries 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%		
Paid sales tax*	Amount adjusted prior to payment*	- 0.00%	- 0.00%	- 0.00%	178.00 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%		
Insufficient supporting documentation	Documentation provided	- 0.00%	- 0.00%	- 0.00%	26,356.16 0.14%		
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%		
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%		
Missing receiving or approval signature	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%		
Not an original invoice or receipt	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%		
Receipts not itemized	n/a	- 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%		
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%		

Total Outstanding Inquiries 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%		
Paid sales tax*	Amount adjusted prior to payment*	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%	\$ (7.12) 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%		