

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

Legend:	
A - General	H - Capital
C - School Lunch	TA - Trust & Agency
F - Federal	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
06/08/18	06/07/18	282	A	22	1,509,983.98	3	67,704.96	3	-	394336-394357
06/08/18	06/07/18	283	A	69	573,678.94	7	22,373.39	7	-	394358-394426
06/08/18	06/07/18	278	C	1	7,365.25	-	-	-	-	16237
06/08/18	06/07/18	285	F	23	428,150.38	2	15,101.40	2	-	50615-50637
06/08/18	06/07/18	284	H	2	31,133.18	-	-	-	-	94-95
06/08/18	06/07/18	279	TA	5	873.75	-	-	-	-	36237-36241
06/08/18	06/07/18	277	CM	3	2,100.00	-	-	-	-	2593-2595
TOTAL				125	\$ 2,553,285.48	12	\$ 105,179.75	12	-	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
06/15/18	06/14/18	288	A	1	991.20	-	-	-	-	394427
06/15/18	06/14/18	289	A	14	736,667.77	-	-	-	-	394428-394441
06/15/18	06/14/18	291	A	247	3,912,750.79	5	8,642.04	5	-	394442-394688
06/15/18	06/14/18	286	C	2	8,311.01	-	-	-	-	16238-16239
06/15/18	06/14/18	293	F	55	579,962.45	7	90,668.49	7	-	50638-50692
06/15/18	06/14/18	292	H	9	596,116.03	-	-	-	-	96-104
06/15/18	06/14/18	290	TA	2	55,820.26	-	-	-	-	36242-36243
06/15/18	06/14/18	287	CM	2	700.00	-	-	-	-	2596-2597
TOTAL				332	\$ 5,891,319.51	12	\$ 99,310.53	12	-	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
06/22/18	06/21/18	295	A	1	991.20	1	154.96	1	-	394689
06/22/18	06/21/18	303	A	79	192,541.65	6	16,371.43	6	-	394701-394779
06/22/18	06/21/18	296	C	11	751,787.27	-	-	-	-	394690-394700
06/22/18	06/21/18	297	C	4	5,271.64	-	-	-	-	16240-16243; Wires
06/22/18	06/21/18	302	F	39	675,611.94	4	11,570.44	4	-	50693-50731
06/22/18	06/21/18	301	H	3	176,956.50	2	36,614.93	2	-	105-107
06/22/18	06/21/18	298	TA	2	465.00	-	-	-	-	36259-36260
TOTAL				139	\$ 1,803,625.20	13	\$ 64,711.76	13	-	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
06/29/18	06/28/18	306	A	1	422.12	-	-	-	-	394780
06/29/18	06/28/18	308	A	3	1,051.00	-	-	-	-	394781-394783
06/29/18	06/28/18	310	A	13	1,414,321.41	1	1,011,159.15	1	-	394784-394796
06/29/18	06/28/18	311	A	101	1,989,456.43	7	28,229.49	7	-	394797-394897
06/29/18	06/28/18	313	A	7	97,660.19	1	3,150.00	1	-	394898-394904
06/29/18	06/28/18	315	A	1	2,063.44	-	-	-	-	394905
06/29/18	06/28/18	312	F	1	53,434.65	8	65,685.80	8	-	108
06/29/18	06/28/18	314	H	40	637,003.02	-	-	-	-	50732-50771
06/29/18	06/28/18	309	TA	2	14,043.00	-	-	-	-	36279-36280
06/29/18	06/28/18	307	CM	7	3,500.00	-	-	-	-	2598-2604
TOTAL				176	\$ 4,212,955.26	17	\$ 1,108,224.44	17	-	

GRAND TOTAL				772	\$ 14,461,185.45	54	\$ 1,377,426.48	54	-	
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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
06/08/18	06/08/18	275	TA	44	2,212,310.55	-	-	-	-	36222-36236; Wires
05/25/18	05/25/18	276	TA	6	31,092.90	-	-	-	-	Wires
06/22/18	06/22/18	294	TA	44	2,275,723.66	-	-	-	-	36244-36258; Wires
06/25/18	06/25/18	299	TA	7	95,344.21	-	-	-	-	36261-36262; Wires
06/26/18	06/26/18	300	TA	1	18,352.15	-	-	-	-	36263
06/27/18	06/27/18	304	TA	11	3,530,559.90	-	-	-	-	36264-36268
06/29/18	06/29/18	305	TA	19	666,499.14	-	-	-	-	36269-36278
TOTAL				132	\$ 8,829,882.51	-	-	-	-	

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
2017 / 2018 YTD

Reason For Inquiry	Resolution	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
Incorrect accounts payable amount	Amount adjusted prior to payment	1 0.19%	7 1.69%	3 0.20%	1 0.18%	6 1.05%	1 0.24%
Paid sales tax	Amount adjusted prior to payment	- 0.00%	- 0.00%	1 0.07%	- 0.00%	- 0.00%	- 0.00%
Incorrect remittance address	Address verified	3 0.56%	- 0.00%	1 0.07%	5 0.92%	3 0.52%	1 0.24%
Insufficient supporting documentation	Documentation provided	- 0.00%	- 0.00%	2 0.13%	- 0.00%	- 0.00%	- 0.00%
Invoice date precedes purchase order date	Noted by Business Office	9 1.69%	13 3.14%	29 1.90%	32 5.86%	16 2.80%	16 3.88%
Invoice over 90 days outstanding	Verified not a duplicate payment	5 0.94%	4 0.97%	9 0.59%	9 1.65%	26 4.55%	28 6.80%
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	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Receipts not itemized	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Total Number (#) of Inquiries		18 3.37%	24 5.80%	45 2.95%	47 8.61%	51 8.92%	46 11.17%
Total Claims Audited		534 100.00%	414 100.00%	1,526 100.00%	546 100.00%	572 100.00%	412 100.00%
Total Outstanding Inquiries		none	none	none	none	none	none

Reason For Inquiry	Resolution	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
Incorrect accounts payable amount*	Amount adjusted prior to payment*	195.17 0.00%	362,818.04 2.85%	155,977.67 1.53%	2,770.60 0.02%	882.47 0.01%	44.00 0.00%
Paid sales tax*	Amount adjusted prior to payment*	- 0.00%	- 0.00%	557.71 0.01%	- 0.00%	- 0.00%	- 0.00%
Incorrect remittance address	Address verified	21,865.77 0.17%	- 0.00%	73,427.21 0.72%	13,708.80 0.08%	11,444.73 0.08%	1,100.00 0.01%
Insufficient supporting documentation	Documentation provided	- 0.00%	- 0.00%	1,182.41 0.01%	- 0.00%	- 0.00%	- 0.00%
Invoice date precedes purchase order date	Noted by Business Office	1,996,387.57 15.80%	241,226.77 1.90%	1,004,370.18 9.84%	763,463.01 4.52%	722,720.67 4.84%	571,312.19 3.72%
Invoice over 90 days outstanding	Verified not a duplicate payment	5,946.53 0.05%	729,802.71 5.74%	12,229.21 0.12%	6,927.89 0.04%	181,755.03 1.22%	91,088.43 0.59%
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	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Receipts not itemized	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Total Value (\$) of Inquiries		\$ 2,024,395.04 16.02%	\$ 1,333,847.52 10.49%	\$ 1,247,744.39 12.22%	\$ 786,870.30 4.66%	\$ 916,802.90 6.14%	\$ 663,544.62 4.32%
Total Claims Audited		\$ 12,635,724.47 100.00%	\$ 12,710,907.08 100.00%	\$ 10,211,150.22 100.00%	\$ 16,887,698.81 100.00%	\$ 14,936,299.90 100.00%	\$ 15,374,877.27 100.00%
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 inquiries.

Reason For Inquiry	Resolution	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
Incorrect accounts payable amount*	Amount adjusted prior to payment*	\$ (0.45) 0.00%	\$ (17.50) 0.00%	\$ 3,202.03 0.03%	\$ 0.30 0.00%	\$ (56.56) 0.00%	\$ 39.00 0.00%
Paid sales tax*	Amount adjusted prior to payment*	\$ - 0.00%	\$ - 0.00%	\$ 46.71 0.00%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
Total Claims Audited		\$ 12,635,724.47 100.00%	\$ 12,710,907.08 100.00%	\$ 10,211,150.22 100.00%	\$ 16,887,698.81 100.00%	\$ 14,936,299.90 100.00%	\$ 15,374,877.27 100.00%

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
 2017 / 2018 YTD

Reason For Inquiry	Resolution	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18
Incorrect accounts payable amount	Amount adjusted prior to payment	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Paid sales tax	Amount adjusted prior to payment	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Incorrect remittance address	Address verified	- 0.00%	1 0.22%	10 1.27%	2 0.36%	2 0.33%	7 0.91%
Insufficient supporting documentation	Documentation provided	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Invoice date precedes purchase order date	Noted by Business Office	18 3.06%	8 1.72%	13 1.65%	9 1.62%	9 1.50%	27 3.50%
Invoice over 90 days outstanding	Verified not a duplicate payment	22 3.74%	9 1.94%	22 2.79%	9 1.62%	4 0.67%	20 2.59%
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	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Receipts not itemized	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Total Number (#) of Inquiries		40 6.79%	18 3.87%	45 5.70%	20 3.60%	15 2.50%	54 6.99%
Total Claims Audited		589 100.00%	465 100.00%	789 100.00%	556 100.00%	600 100.00%	772 100.00%
Total Outstanding Inquiries		none	none	none	none	none	none

Reason For Inquiry	Resolution	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18
Incorrect accounts payable amount*	Amount adjusted prior to payment*	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Paid sales tax*	Amount adjusted prior to payment*	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Incorrect remittance address	Address verified	- 0.00%	159.96 0.00%	44,561.96 0.32%	602.50 0.01%	86,850.00 0.55%	9,528.69 0.07%
Insufficient supporting documentation	Documentation provided	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Invoice date precedes purchase order date	Noted by Business Office	174,148.61 1.10%	28,306.55 0.32%	42,814.71 0.30%	12,883.00 0.12%	44,019.05 0.28%	263,586.84 1.82%
Invoice over 90 days outstanding	Verified not a duplicate payment	44,638.40 0.28%	108,595.70 1.22%	159,893.71 1.13%	1,108,435.58 10.71%	855,477.16 5.41%	1,104,310.95 7.64%
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	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Receipts not itemized	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Total Value (\$) of Inquiries		\$ 218,787.01 1.38%	\$ 137,062.21 1.53%	\$ 247,270.38 1.75%	\$ 1,121,921.08 10.84%	\$ 986,346.21 6.24%	\$ 1,377,426.48 9.52%
Total Claims Audited		\$ 15,828,807.29 100.00%	\$ 8,930,800.38 100.00%	\$ 14,127,185.40 100.00%	\$ 10,345,447.34 100.00%	\$ 15,817,749.01 100.00%	\$ 14,461,185.45 100.00%
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 inquiries.

Reason For Inquiry	Resolution	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18
Incorrect accounts payable amount*	Amount adjusted prior to payment*	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
Paid sales tax*	Amount adjusted prior to payment*	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%
Total Claims Audited		\$ 15,828,807.29 100.00%	\$ 8,930,800.38 100.00%	\$ 14,127,185.40 100.00%	\$ 10,345,447.34 100.00%	\$ 15,817,749.01 100.00%	\$ 14,461,185.45 100.00%