

**Claims Audit By Fund**  
**East Ramapo Central School District**  
**Exhibit I**  
**March 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
03/02/18	03/01/18	185	A	5	59,103.97	-	-	-	-	390621-390625
03/02/18	03/01/18	187	A	12	890,352.64	-	-	-	-	390626-390637
03/02/18	03/01/18	190	A	102	140,828.70	1	439.40	1	-	390638-390739
03/02/18	03/01/18	193	A	105	2,102,508.72	7	14,706.40	7	-	390740-390844
03/02/18	03/01/18	189	C	2	349,036.88	-	-	-	-	16214-16215
03/02/18	03/01/18	191	F	27	648,528.67	1	36.60	1	-	50157-50183
03/02/18	03/01/18	192	H	2	23,293.00	-	-	-	-	78-79
03/02/18	03/01/18	188	TA	5	1,990.00	-	-	-	-	36086-36090
<b>TOTAL</b>				<b>260</b>	<b>\$ 4,215,642.58</b>	<b>9</b>	<b>\$ 15,182.40</b>	<b>9</b>	<b>-</b>	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
03/16/18	03/15/18	195	A	4	66,701.85	-	-	-	-	390845-390848
03/16/18	03/15/18	200	A	128	3,193,641.70	11	48,754.91	11	-	390849; 390914-391040
03/16/18	03/15/18	196	A	36	47,438.60	-	-	-	-	390850-390885
03/16/18	03/15/18	199	A	28	925,360.95	-	-	-	-	390886-390913
03/16/18	03/15/18	198	C	1	166.88	-	-	-	-	16216
03/16/18	03/15/18	203	F	37	831,331.75	6	114,246.28	6	-	50184-50220
03/16/18	03/15/18	202	H	2	195,619.45	-	-	-	-	80-81
03/16/18	03/15/18	197	TA	3	57,530.66	-	-	-	-	36091-36093
<b>TOTAL</b>				<b>239</b>	<b>\$ 5,317,791.84</b>	<b>17</b>	<b>\$ 163,001.19</b>	<b>17</b>	<b>-</b>	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
03/23/18	03/22/18	206	A	6	61,856.14	-	-	-	-	391041-391046
03/23/18	03/22/18	207	A	40	50,543.00	-	-	-	-	391047-391086
03/23/18	03/22/18	208	A	56	1,126,024.76	6	13,925.20	6	-	391087-391142
03/23/18	03/22/18	205	C	3	73,976.83	-	-	-	-	16217-16219; Wires
03/23/18	03/22/18	209	F	34	628,103.05	1	36.00	1	-	50221-50254
03/23/18	03/22/18	210	H	1	5,110.00	-	-	-	-	82
03/23/18	03/22/18	204	TA	8	2,067.50	-	-	-	-	36112-36119
<b>TOTAL</b>				<b>148</b>	<b>\$ 1,947,681.28</b>	<b>7</b>	<b>\$ 13,961.20</b>	<b>7</b>	<b>-</b>	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
03/30/18	03/28/18	213	A	29	23,241.40	5	3,409.20	5	-	392254-392282
03/30/18	03/28/18	214	A	2	1,848.91	-	-	-	-	392283-392284
03/30/18	03/28/18	217	A	56	1,941,278.48	3	11,359.39	3	-	392285-392340
03/30/18	03/28/18	215	F	54	624,099.31	4	40,357.00	4	-	50255-50308
03/30/18	03/28/18	212	TA	1	55,601.60	-	-	-	-	36120
<b>TOTAL</b>				<b>142</b>	<b>\$ 2,646,069.70</b>	<b>12</b>	<b>\$ 55,125.59</b>	<b>12</b>	<b>-</b>	

<b>GRAND TOTAL</b>				<b>789</b>	<b>\$ 14,127,185.40</b>	<b>45</b>	<b>\$ 247,270.38</b>	<b>45</b>	<b>-</b>	
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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
03/02/18	03/02/18	186	TA	48	2,136,203.86	-	-	-	-	36067-36085; Wires
03/08/18	03/08/18	194	TA	6	33,170.11	-	-	-	-	Wires
03/16/18	03/16/18	201	TA	47	2,099,518.15	-	-	-	-	36094-36111; Wires
03/30/18	03/30/18	216	TA	38	1,852,410.13	-	-	-	-	36121-36138; Wires
<b>TOTAL</b>				<b>139</b>	<b>\$ 6,121,302.25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**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%
<b>Total Number (#) of Inquiries</b>		<b>18 3.37%</b>	<b>24 5.80%</b>	<b>45 2.95%</b>	<b>47 8.61%</b>	<b>51 8.92%</b>	<b>46 11.17%</b>
<b>Total Claims Audited</b>		<b>534 100.00%</b>	<b>414 100.00%</b>	<b>1,526 100.00%</b>	<b>546 100.00%</b>	<b>572 100.00%</b>	<b>412 100.00%</b>
<b>Total Outstanding Inquiries</b>		<b>none</b>	<b>none</b>	<b>none</b>	<b>none</b>	<b>none</b>	<b>none</b>

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%
<b>Total Value (\$) of Inquiries</b>		<b>\$ 2,024,395.04 16.02%</b>	<b>\$ 1,333,847.52 10.49%</b>	<b>\$ 1,247,744.39 12.22%</b>	<b>\$ 786,870.30 4.66%</b>	<b>\$ 916,802.90 6.14%</b>	<b>\$ 663,544.62 4.32%</b>
<b>Total Claims Audited</b>		<b>\$ 12,635,724.47 100.00%</b>	<b>\$ 12,710,907.08 100.00%</b>	<b>\$ 10,211,150.22 100.00%</b>	<b>\$ 16,887,698.81 100.00%</b>	<b>\$ 14,936,299.90 100.00%</b>	<b>\$ 15,374,877.27 100.00%</b>
<b>Total Outstanding Inquiries</b>		<b>none</b>	<b>none</b>	<b>none</b>	<b>none</b>	<b>none</b>	<b>none</b>

\* 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%
<b>Total Claims Audited</b>		<b>\$ 12,635,724.47 100.00%</b>	<b>\$ 12,710,907.08 100.00%</b>	<b>\$ 10,211,150.22 100.00%</b>	<b>\$ 16,887,698.81 100.00%</b>	<b>\$ 14,936,299.90 100.00%</b>	<b>\$ 15,374,877.27 100.00%</b>

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%	- 0.00%	- 0.00%	- 0.00%
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%	- 0.00%	- 0.00%	- 0.00%
Invoice over 90 days outstanding	Verified not a duplicate payment	22 3.74%	9 1.94%	22 2.79%	- 0.00%	- 0.00%	- 0.00%
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%
<b>Total Number (#) of Inquiries</b>		<b>40 6.79%</b>	<b>18 3.87%</b>	<b>45 5.70%</b>			
<b>Total Claims Audited</b>		<b>589 100.00%</b>	<b>465 100.00%</b>	<b>789 100.00%</b>			
<b>Total Outstanding Inquiries</b>		<b>none</b>	<b>none</b>	<b>none</b>			

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%	- 0.00%	- 0.00%	- 0.00%
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%	- 0.00%	- 0.00%	- 0.00%
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%	- 0.00%	- 0.00%	- 0.00%
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%
<b>Total Value (\$) of Inquiries</b>		<b>\$ 218,787.01 1.38%</b>	<b>\$ 137,062.21 1.53%</b>	<b>\$ 247,270.38 1.75%</b>			
<b>Total Claims Audited</b>		<b>\$ 15,828,807.29 100.00%</b>	<b>\$ 8,930,800.38 100.00%</b>	<b>\$ 14,127,185.40 100.00%</b>			
<b>Total Outstanding Inquiries</b>		<b>none</b>	<b>none</b>	<b>none</b>			

\* 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%
<b>Total Claims Audited</b>		<b>\$ 15,828,807.29 100.00%</b>	<b>\$ 8,930,800.38 100.00%</b>	<b>\$ 14,127,185.40 100.00%</b>			