

Claims Audit By Fund
East Ramapo Central School District
Exhibit I
February 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
02/02/18	02/01/18	168	A	40	69,610.80	-	-	-	-	390247-390286
02/02/18	02/01/18	172	A	98	423,904.71	6	15,765.46	6	-	390287-390384
02/02/18	02/01/18	169	C	4	327,523.63	2	12,806.31	2	-	16210-16213
02/02/18	02/01/18	170	F	33	699,567.72	-	-	-	-	50075-50107
02/02/18	02/01/18	171	H	1	57,100.70	-	-	-	-	76
02/02/18	02/01/18	167	TA	1	1,867.00	-	-	-	-	36044
TOTAL				177	\$ 1,579,574.56	8	\$ 28,571.77	8	-	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
02/09/18	02/08/18	174	A	29	38,011.40	-	-	-	-	390385-390413
02/09/18	02/08/18	175	A	17	1,791,330.92	-	-	-	-	390414-390430
02/09/18	02/08/18	176	A	38	332,490.40	3	3,326.79	3	-	390431-390468
02/09/18	02/08/18	177	F	16	350,744.95	-	-	-	-	50108-50123
TOTAL				100	\$ 2,512,577.67	3	\$ 3,326.79	3	-	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
02/16/18	02/15/18	178	A	15	25,200.60	-	-	-	-	390469-390483
02/16/18	02/15/18	180	A	11	810,209.01	-	-	-	-	390484-390494
02/16/18	02/15/18	184	A	126	3,158,743.43	7	105,163.65	7	-	390495-390620
02/16/18	02/15/18	183	F	33	780,164.27	-	-	-	-	50124-50156
02/16/18	02/15/18	182	H	1	7,490.00	-	-	-	-	77
02/16/18	02/15/18	179	TA	2	56,840.84	-	-	-	-	36045-36046
TOTAL				188	\$ 4,838,648.15	7	\$ 105,163.65	7	-	

GRAND TOTAL				465	\$ 8,930,800.38	18	\$ 137,062.21	18	-	
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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
02/02/18	02/02/18	166	TA	48	2,093,392.81	-	-	-	-	36025-36043; Wires
02/06/18	02/06/18	173	TA	6	33,094.60	-	-	-	-	Wires
02/16/18	02/16/18	181	TA	49	2,169,271.40	-	-	-	-	36047-36066; Wires
TOTAL				103	\$ 4,295,758.81	-	-	-	-	

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%

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 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%				
Paid sales tax	Amount adjusted prior to payment	- 0.00%	- 0.00%				
Incorrect remittance address	Address verified	- 0.00%	1 0.22%				
Insufficient supporting documentation	Documentation provided	- 0.00%	- 0.00%				
Invoice date precedes purchase order date	Noted by Business Office	18 3.06%	8 1.72%				
Invoice over 90 days outstanding	Verified not a duplicate payment	22 3.74%	9 1.94%				
Missing receiving or approval signature	n/a	- 0.00%	- 0.00%				
Not an original invoice or receipt	n/a	- 0.00%	- 0.00%				
Receipts not itemized	n/a	- 0.00%	- 0.00%				
Total Number (#) of Inquiries		40 6.79%	18 3.87%				
Total Claims Audited		589 100.00%	465 100.00%				
Total Outstanding Inquiries		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%				
Paid sales tax*	Amount adjusted prior to payment*	- 0.00%	- 0.00%				
Incorrect remittance address	Address verified	- 0.00%	159.96 0.00%				
Insufficient supporting documentation	Documentation provided	- 0.00%	- 0.00%				
Invoice date precedes purchase order date	Noted by Business Office	174,148.61 1.10%	28,306.55 0.32%				
Invoice over 90 days outstanding	Verified not a duplicate payment	44,638.40 0.28%	108,595.70 1.22%				
Missing receiving or approval signature	n/a	- 0.00%	- 0.00%				
Not an original invoice or receipt	n/a	- 0.00%	- 0.00%				
Receipts not itemized	n/a	- 0.00%	- 0.00%				
Total Value (\$) of Inquiries		\$ 218,787.01 1.38%	\$ 137,062.21 1.53%				
Total Claims Audited		\$ 15,828,807.29 100.00%	\$ 8,930,800.38 100.00%				
Total Outstanding Inquiries		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%				
Paid sales tax*	Amount adjusted prior to payment*	\$ - 0.00%	\$ - 0.00%				
Total Claims Audited		\$ 15,828,807.29 100.00%	\$ 8,930,800.38 100.00%				