

Claims Audit By Fund
East Ramapo Central School District
Exhibit I
January 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
01/05/18	01/05/18	142	A	4	45,597.55	-	-	-	-	389798-389801
01/05/18	01/05/18	144	A	23	1,260,734.91	-	-	-	-	389802-389824
01/05/18	01/05/18	146	A	99	302,080.79	6	10,647.83	6	-	389825-389923
01/05/18	01/05/18	145	C	1	166.88	-	-	-	-	16204
01/05/18	01/05/18	148	F	19	730,823.37	1	4,221.58	1	-	49954-49972
01/05/18	01/05/18	147	H	2	802,144.25	-	-	-	-	69-70
TOTAL				148	\$ 3,141,547.75	7	\$ 14,869.41	7	-	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
01/12/18	01/11/18	153	A	75	382,231.81	12	52,625.38	12	-	389924, 389931-390004
01/12/18	01/11/18	149	A	6	135,492.97	1	2,013.81	1	-	389925-389930
01/12/18	01/11/18	151	C	3	3,911.76	-	-	-	-	16205-16207
01/12/18	01/11/18	154	F	33	524,421.02	4	70,104.05	4	-	49973-50005
01/12/18	01/11/18	150	TA	2	57,256.48	-	-	-	-	35999-36000
TOTAL				119	\$ 1,103,314.04	17	\$ 124,743.24	17	-	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
01/19/18	01/18/18	155	A	57	4,608,696.71	3	24,482.36	3	-	390005-390061
01/19/18	01/18/18	156	C	2	6,464.49	-	-	-	-	16208-16209
01/19/18	01/18/18	158	F	18	478,208.94	-	-	-	-	50006-50023
01/19/18	01/18/18	157	TA	2	57,062.36	-	-	-	-	36001-36002
TOTAL				79	\$ 5,150,432.50	3	\$ 24,482.36	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
01/26/18	01/25/18	163	A	107	3,001,538.17	12	52,959.63	12	-	390062, 390141-390246
01/26/18	01/25/18	160	A	2	1,458,313.03	-	-	-	-	390063-390064
01/26/18	01/25/18	161	A	76	120,453.60	-	-	-	-	390065-390140
01/26/18	01/25/18	164	F	51	843,827.58	1	1,732.37	1	-	50024-50074
01/26/18	01/25/18	165	H	5	1,005,055.62	-	-	-	-	70-75
01/26/18	01/25/18	162	TA	2	4,325.00	-	-	-	-	36023-36024
TOTAL				243	\$ 6,433,513.00	13	\$ 54,692.00	13	-	

GRAND TOTAL				589	\$ 15,828,807.29	40	\$ 218,787.01	40	-	
--------------------	--	--	--	------------	-------------------------	-----------	----------------------	-----------	----------	--

*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
01/05/18	01/05/18	143	TA	48	2,207,564.31	-	-	-	-	25980-35998; Wires
01/12/18	01/12/18	152	TA	6	33,414.26	-	-	-	-	Wires
01/19/18	01/19/18	159	TA	49	2,141,456.55	-	-	-	-	36003-36022; Wires
TOTAL				103	4,382,435.12	-	-	-	-	

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%				
Paid sales tax	Amount adjusted prior to payment	-	0.00%				
Incorrect remittance address	Address verified	-	0.00%				
Insufficient supporting documentation	Documentation provided	-	0.00%				
Invoice date precedes purchase order date	Noted by Business Office	18	3.06%				
Invoice over 90 days outstanding	Verified not a duplicate payment	22	3.74%				
Missing receiving or approval signature	n/a	-	0.00%				
Not an original invoice or receipt	Copy or fax accepted	-	0.00%				
Receipts not itemized	n/a	-	0.00%				
Total Number (#) of Inquiries		40	6.79%				
Total Claims Audited		589	100.00%				
Total Outstanding Inquiries		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%				
Paid sales tax*	Amount adjusted prior to payment*	-	0.00%				
Incorrect remittance address	Address verified	-	0.00%				
Insufficient supporting documentation	Documentation provided	-	0.00%				
Invoice date precedes purchase order date	Noted by Business Office	174,148.61	1.10%				
Invoice over 90 days outstanding	Verified not a duplicate payment	44,638.40	0.28%				
Missing receiving or approval signature	n/a	-	0.00%				
Not an original invoice or receipt	Copy or fax accepted	-	0.00%				
Receipts not itemized	n/a	-	0.00%				
Total Value (\$) of Inquiries		\$ 218,787.01	1.38%				
Total Claims Audited		\$ 15,828,807.29	100.00%				
Total Outstanding Inquiries		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%				
Paid sales tax*	Amount adjusted prior to payment*	\$ -	0.00%				
Total Claims Audited		\$ 15,828,807.29	100.00%				