

Claims Audit By Fund
East Ramapo Central School District
Exhibit I
November 2017

| 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 |
|--------------|------------|-----------|------|-------------|------------------------|----------------|-----------------------|-------------------------|----------------------------|----------------|
| 11/03/17 | 11/02/17 | 93 | A | 97 | 1,192,123.35 | 3 | 21,729.00 | 3 | - | 387978-388074 |
| 11/03/17 | 11/02/17 | 91 | A | 2 | 18,183.62 | - | - | - | - | 387975-387976 |
| 11/03/17 | 11/02/17 | 92 | A | 1 | 314.70 | - | - | - | - | 387977 |
| 11/03/17 | 11/02/17 | 90 | C | 2 | 155,552.73 | - | - | - | - | 16191-16192 |
| 11/03/17 | 11/02/17 | 94 | F | 41 | 405,631.14 | 1 | 10,141.50 | 1 | - | 49740-49780 |
| 11/03/17 | 11/02/17 | 89 | TA | 2 | 5,642.96 | - | - | - | - | 35883-35884 |
| TOTAL | | | | 145 | \$ 1,777,448.50 | 4 | \$ 31,870.50 | 4 | - | |

| Check Date | Audit Date | Warrant # | Fund | # of Checks | \$ Value of Checks | # of Inquiries | \$ Value of Inquiries | # of Resolved Inquiries | # of Outstanding Inquiries | Check Sequence |
|--------------|------------|-----------|------|-------------|------------------------|----------------|-----------------------|-------------------------|----------------------------|----------------|
| 11/09/17 | 11/09/17 | 99 | A | 49 | 356,926.36 | 6 | 3,820.49 | 6 | - | 388075-388123 |
| 11/09/17 | 11/09/17 | 102 | A | 25 | 1,049,366.47 | 1 | 25,288.84 | 1 | - | 388124-388148 |
| 11/09/17 | 11/09/17 | 97 | F | 21 | 204,187.43 | 3 | 3,363.24 | 3 | - | 49781-49801 |
| 11/09/17 | 11/09/17 | 98 | H | 4 | 1,344,355.63 | 1 | 5,100.00 | 1 | - | 59-62 |
| 11/09/17 | 11/09/17 | 101 | TA | 1 | 300.00 | - | - | - | - | 35903 |
| 11/09/17 | 11/09/17 | 100 | CM | 1 | 500.00 | - | - | - | - | 2582 |
| TOTAL | | | | 101 | \$ 2,955,635.89 | 11 | \$ 37,572.57 | 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 |
|--------------|------------|-----------|------|-------------|------------------------|----------------|-----------------------|-------------------------|----------------------------|----------------|
| 11/17/17 | 11/17/17 | 106 | A | 88 | 4,948,292.84 | 11 | 84,394.50 | 11 | - | 388149-388236 |
| 11/17/17 | 11/17/17 | 104 | F | 11 | 7,585.05 | 3 | 898.02 | 3 | - | 49802-49812 |
| 11/17/17 | 11/17/17 | 105 | F | 21 | 328,575.37 | 3 | 4,291.15 | 3 | - | 49813-49833 |
| 11/17/17 | 11/17/17 | 103 | H | 1 | 27,173.75 | 1 | 27,173.75 | 1 | - | 63 |
| TOTAL | | | | 121 | \$ 5,311,627.01 | 18 | \$ 116,757.42 | 18 | - | |

| Check Date | Audit Date | Warrant # | Fund | # of Checks | \$ Value of Checks | # of Inquiries | \$ Value of Inquiries | # of Resolved Inquiries | # of Outstanding Inquiries | Check Sequence |
|--------------|------------|-----------|------|-------------|------------------------|----------------|-----------------------|-------------------------|----------------------------|-----------------------|
| 11/28/17 | 11/30/17 | 110 | A | 3 | 37,975.59 | - | - | - | - | 388237-388239 |
| 12/01/17 | 11/30/17 | 112 | A | 5 | 2,061,306.19 | 1 | 399,395.25 | 1 | - | 388241-388245 |
| 12/01/17 | 11/30/17 | 115 | A | 120 | 662,209.11 | 15 | 105,516.46 | 15 | - | 388240; 388246-388364 |
| 12/01/17 | 11/30/17 | 111 | C | 4 | 629,737.36 | - | - | - | - | 16193-16196 |
| 12/01/17 | 11/30/17 | 116 | H | 2 | 340,482.00 | 1 | 221,585.70 | 1 | - | 64-65 |
| 12/01/17 | 11/30/17 | 114 | F | 59 | 1,099,497.33 | 1 | 4,105.00 | 1 | - | 49835-49893 |
| 12/01/17 | 11/30/17 | 113 | TA | 12 | 60,380.92 | - | - | - | - | 35925-35936 |
| TOTAL | | | | 205 | \$ 4,891,588.50 | 18 | \$ 730,602.41 | 18 | - | |

| | | | | | | | | | | |
|--------------------|--|--|--|------------|-------------------------|-----------|----------------------|-----------|----------|--|
| GRAND TOTAL | | | | 572 | \$ 14,936,299.90 | 51 | \$ 916,802.90 | 51 | - | |
|--------------------|--|--|--|------------|-------------------------|-----------|----------------------|-----------|----------|--|

*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 |
|--------------|------------------|-----------|------|-------------|---------------------|----------------|-----------------------|-------------------------|----------------------------|--------------------|
| 11/09/17 | 11/09/17 | 95 | TA | 48 | 2,162,390.52 | - | - | - | - | 35885-35902; Wires |
| 10/27/17 | 10/27/17 | 96 | TA | 6 | 32,661.69 | - | - | - | - | Wires |
| 11/24/17 | 11/24/17 | 107 | TA | 7 | 32,392.48 | - | - | - | - | 35904-35905; Wires |
| 11/24/17 | 11/24/17 | 109 | TA | 49 | 2,231,317.96 | - | - | - | - | 35906-35924; Wires |
| TOTAL | | | | 110 | 4,458,762.65 | - | - | - | - | |

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% | |
| Paid sales tax | Amount adjusted prior to payment | - | 0.00% | - | 0.00% | 1 | 0.07% | - | 0.00% | - | 0.00% | |
| Incorrect remittance address | Address verified | 3 | 0.56% | - | 0.00% | 1 | 0.07% | 5 | 0.92% | 3 | 0.52% | |
| Insufficient supporting documentation | Documentation provided | - | 0.00% | - | 0.00% | 2 | 0.13% | - | 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% | |
| 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% | |
| Missing receiving or approval signature | n/a | - | 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% | |
| Receipts not itemized | n/a | - | 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% | |
| Total Claims Audited | | 534 | 100.00% | 414 | 100.00% | 1,526 | 100.00% | 546 | 100.00% | 572 | 100.00% | |
| Total Outstanding Inquiries | | 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% | |
| Paid sales tax* | Amount adjusted prior to payment* | - | 0.00% | - | 0.00% | 557.71 | 0.01% | - | 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% | |
| Insufficient supporting documentation | Documentation provided | - | 0.00% | - | 0.00% | 1,182.41 | 0.01% | - | 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% | |
| 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% | |
| Missing receiving or approval signature | n/a | - | 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% | |
| Receipts not itemized | n/a | - | 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% | |
| 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% | |
| Total Outstanding Inquiries | | 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% | |
| Paid sales tax* | Amount adjusted prior to payment* | \$ - | 0.00% | \$ - | 0.00% | \$ 46.71 | 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% | |