

Claims Audit By Fund
East Ramapo Central School District
Exhibit I
October 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
10/06/17	10/05/17	71	A	114	335,771.71	11	38,255.26	11	-	387581-387694
10/06/17	10/05/17	69	C	3	40,916.56	-	-	-	-	16184-16186
10/06/17	10/05/17	68	F	52	764,968.72	8	34,152.44	8	-	49610-49661
10/06/17	10/05/17	70	TA	1	450.00	-	-	-	-	35842
TOTAL				170	\$ 1,142,106.99	19	\$ 72,407.70	19	-	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
10/13/17	10/13/17	74	A	12	460,728.85	1	19,293.81	1	-	387695; 387708-387784
10/13/17	10/13/17	77	A	78	285,568.70	3	17,872.34	3	-	387695-387784
10/13/17	10/13/17	76	C	2	40,050.60	-	-	-	-	16187-16188
10/13/17	10/13/17	78	F	20	273,477.42	2	82,874.99	2	-	49662-49681
10/13/17	10/13/17	75	TA	6	4,125.00	-	-	-	-	35859-35864
TOTAL				118	\$ 1,063,950.57	6	\$ 120,041.14	6	-	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
10/20/17	10/19/17	81	A	10	476,494.03	-	-	-	-	387787-387796
10/20/17	10/19/17	82	A	99	7,861,773.21	6	23,891.28	6	-	387785-387786; 387797-387893
10/20/17	10/19/17	80	F	31	893,354.10	5	539,072.72	5	-	49682-49712
10/20/17	10/19/17	79	H	6	1,637,056.95	-	-	-	-	51-56
TOTAL				146	\$ 10,868,678.29	11	\$ 562,964.00	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
10/27/17	10/26/17	84	A	10	2,536,319.75	-	-	-	-	387894-387903
10/27/17	10/26/17	88	A	71	564,897.08	6	29,367.83	6	-	387904-387974
10/27/17	10/26/17	83	C	2	336,774.50	-	-	-	-	16189-16190
10/27/17	10/26/17	87	F	27	120,824.31	5	2,089.63	5	-	49713-49739
10/27/17	10/26/17	85	H	2	254,147.32	-	-	-	-	57-58
TOTAL				112	\$ 3,812,962.96	11	\$ 31,457.46	11	-	

GRAND TOTAL				546	\$ 16,887,698.81	47	\$ 786,870.30	47	-	
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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
TOTAL				-	\$ -	-	-	-	-	

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%		
Paid sales tax	Amount adjusted prior to payment	- 0.00%	- 0.00%	1 0.07%	- 0.00%		
Incorrect remittance address	Address verified	3 0.56%	- 0.00%	1 0.07%	5 0.92%		
Insufficient supporting documentation	Documentation provided	- 0.00%	- 0.00%	2 0.13%	- 0.00%		
Invoice date precedes purchase order date	Noted by Business Office	9 1.69%	13 3.14%	29 1.90%	32 5.86%		
Invoice over 90 days outstanding	Verified not a duplicate payment	5 0.94%	4 0.97%	9 0.59%	9 1.65%		
Missing receiving or approval signature	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%		
Not an original invoice or receipt	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%		
Receipts not itemized	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%		
Total Number (#) of Inquiries		18 3.37%	24 5.80%	45 2.95%	47 8.61%		
Total Claims Audited		534 100.00%	414 100.00%	1,526 100.00%	546 100.00%		
Total Outstanding Inquiries		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%		
Paid sales tax*	Amount adjusted prior to payment*	- 0.00%	- 0.00%	557.71 0.01%	- 0.00%		
Incorrect remittance address	Address verified	21,865.77 0.17%	- 0.00%	73,427.21 0.72%	13,708.80 0.08%		
Insufficient supporting documentation	Documentation provided	- 0.00%	- 0.00%	1,182.41 0.01%	- 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%		
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%		
Missing receiving or approval signature	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%		
Not an original invoice or receipt	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%		
Receipts not itemized	n/a	- 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%		
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%		
Total Outstanding Inquiries		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%		
Paid sales tax*	Amount adjusted prior to payment*	\$ - 0.00%	\$ - 0.00%	\$ 46.71 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%		