

Claims Audit By Fund
East Ramapo Central School District
Exhibit I
September 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
09/08/17	09/07/17	48	A	1	147,084.87	1	147,084.87	1	-	386154
09/08/17	09/07/17	49	A	64	147,656.48	8	36,890.06	8	-	386155-386218
09/09/17	09/07/17	46	C	1	1,610.00	-	-	-	-	16176
09/08/17	09/07/17	47	F	21	147,061.09	8	92,853.36	8	-	49532-49552
TOTAL				87	\$ 443,412.44	17	\$ 276,828.29	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
09/15/17	09/14/17	53	A	1	29,468.42	1	29,468.42	1	-	386219
09/15/17	09/14/17	54	A	109	1,180,411.80	8	19,262.11	8	-	386220-386328
09/30/17	09/14/17	57	A	1,119	470,940.60	-	-	-	-	386329-387447
09/15/17	09/14/17	51	C	1	76.86	-	-	-	-	16177
09/15/17	09/14/17	56	F	23	521,867.90	3	810.21	3	-	49553-49575
09/15/17	09/14/17	52	TA	5	9,247.51	1	978.52	1	-	35805-35809
TOTAL				1,258	\$ 2,212,013.09	13	\$ 50,519.26	13	-	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
09/26/17	09/28/17	59	A	2	33,681.03	-	-	-	-	387448-387449
09/29/17	09/28/17	63	A	131	5,320,451.61	14	914,721.84	14	-	387450-387580
09/28/17	09/28/17	64	A	1	236,149.57	-	-	-	-	Wire
09/29/17	09/28/17	61	C	6	4,884.84	-	-	-	-	16178-16183
09/29/17	09/28/17	66	F	34	405,134.36	1	5,675.00	1	-	49576-49609
09/29/17	09/28/17	65	H	4	1,554,688.28	-	-	-	-	47-50
09/29/17	09/28/17	60	TA	3	735.00	-	-	-	-	35823-35825
TOTAL				181	\$ 7,555,724.69	15	\$ 920,396.84	15	-	

GRAND TOTAL				1,526	\$ 10,211,150.22	45	\$ 1,247,744.39	45	-	
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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
09/01/17	09/01/17	43	TA	23	352,860.52	-	-	-	-	35797-35804; Wires
09/14/17	09/14/17	50	TA	5	19,440.50	-	-	-	-	Wires
09/15/17	09/15/17	58	TA	1	87,299.25	-	-	-	-	35822
09/29/17	09/29/17	62	TA	31	2,147,591.87	-	-	-	-	35826-35841; Wires
09/30/17	09/30/17	67	TA	4	781.81	-	-	-	-	Wires
TOTAL				64	\$ 2,607,973.95	-	-	-	-	

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%			
Paid sales tax	Amount adjusted prior to payment	- 0.00%	- 0.00%	1 0.07%			
Incorrect remittance address	Address verified	3 0.56%	- 0.00%	1 0.07%			
Insufficient supporting documentation	Documentation provided	- 0.00%	- 0.00%	2 0.13%			
Invoice date precedes purchase order date	Noted by Business Office	9 1.69%	13 3.14%	29 1.90%			
Invoice over 90 days outstanding	Verified not a duplicate payment	5 0.94%	4 0.97%	9 0.59%			
Missing receiving or approval signature	n/a	- 0.00%	- 0.00%	- 0.00%			
Not an original invoice or receipt	n/a	- 0.00%	- 0.00%	- 0.00%			
Receipts not itemized	n/a	- 0.00%	- 0.00%	- 0.00%			
Total Number (#) of Inquiries		18 3.37%	24 5.80%	45 2.95%			
Total Claims Audited		534 100.00%	414 100.00%	1,526 100.00%			
Total Outstanding Inquiries		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%			
Paid sales tax*	Amount adjusted prior to payment*	- 0.00%	- 0.00%	557.71 0.01%			
Incorrect remittance address	Address verified	21,865.77 0.17%	- 0.00%	73,427.21 0.72%			
Insufficient supporting documentation	Documentation provided	- 0.00%	- 0.00%	1,182.41 0.01%			
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%			
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%			
Missing receiving or approval signature	n/a	- 0.00%	- 0.00%	- 0.00%			
Not an original invoice or receipt	n/a	- 0.00%	- 0.00%	- 0.00%			
Receipts not itemized	n/a	- 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%			
Total Claims Audited		\$ 12,635,724.47 100.00%	\$ 12,710,907.08 100.00%	\$ 10,211,150.22 100.00%			
Total Outstanding Inquiries		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%			
Paid sales tax*	Amount adjusted prior to payment*	\$ - 0.00%	\$ - 0.00%	\$ 46.71 0.00%			
Total Claims Audited		\$ 12,635,724.47 100.00%	\$ 12,710,907.08 100.00%	\$ 10,211,150.22 100.00%			