

**Claims Audit By Fund**  
**East Ramapo Central School District**  
**Exhibit I**  
**May 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
05/05/17	05/04/17	228	A	24	1,574,081.96	-	-	-	-	383525-383548
05/05/17	05/04/17	229	A	71	126,203.34	11	10,754.99	11	-	383549-383619
05/05/17	05/04/17	225	F	12	127,807.20	-	-	-	-	49024-49035
05/05/17	05/04/17	227	H	1	226,790.00	1	226,790.00	1	-	19
05/05/17	05/04/17	226	TA	4	1,222.50	-	-	-	-	35648-35651
<b>TOTAL</b>				<b>112</b>	<b>\$ 2,056,105.00</b>	<b>12</b>	<b>\$ 237,544.99</b>	<b>12</b>	<b>-</b>	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
05/12/17	05/11/17	230	A	1	629.40	-	-	-	-	383620
05/12/17	05/11/17	231	A	3	84,291.43	-	-	-	-	383621-383623
05/12/17	05/11/17	232	A	59	697,473.63	2	417.26	2	-	383624-383682
05/12/17	05/11/17	233	F	13	295,297.62	-	-	-	-	49036-49048
<b>TOTAL</b>				<b>76</b>	<b>\$ 1,077,692.08</b>	<b>2</b>	<b>\$ 417.26</b>	<b>2</b>	<b>-</b>	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
05/19/17	05/18/17	236	A	1	39,655.48	-	-	-	-	383683
05/19/17	05/18/17	240	A	82	3,060,179.15	12	94,056.12	12	-	383684-383765
05/19/17	05/18/17	238	F	28	424,912.40	3	35,303.38	3	-	49049-49076
05/19/17	05/18/17	239	H	1	382,830.00	1	382,830.00	1	-	20
05/17/17	05/18/17	237	TA	4	1,087.50	-	-	-	-	35669-35672
<b>TOTAL</b>				<b>116</b>	<b>\$ 3,908,664.53</b>	<b>16</b>	<b>\$ 512,189.50</b>	<b>16</b>	<b>-</b>	

Check Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
05/26/17	05/25/17	245	A	1	1,574.40	-	-	-	-	383767
05/26/17	05/25/17	246	A	3	402,496.81	-	-	-	-	383768-383770
05/26/17	05/25/17	247	A	71	1,833,771.35	7	7,561.93	7	-	383766; 383771-383840
05/26/17	05/25/17	243	F	61	1,077,652.75	3	774.90	3	-	49077-49137
05/26/17	05/25/17	244	TA	1	580.00	-	-	-	-	35693
<b>TOTAL</b>				<b>137</b>	<b>\$ 3,316,075.31</b>	<b>10</b>	<b>\$ 8,336.83</b>	<b>10</b>	<b>-</b>	

<b>GRAND TOTAL</b>				<b>441</b>	<b>\$ 10,358,536.92</b>	<b>40</b>	<b>\$ 758,488.58</b>	<b>40</b>	<b>-</b>	
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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
05/12/17	05/12/17	234	TA	45	2,257,017.02	-	-	-	-	35652-35668; Wires
05/15/17	05/15/17	235	TA	6	32,765.42	-	-	-	-	Wires
05/26/17	05/26/17	241	TA	46	2,257,247.36	-	-	-	-	35673-35690; Wires
05/26/17	05/26/17	242	TA	7	3,498.67	-	-	-	-	35691-35692; Wires
<b>TOTAL</b>				<b>104</b>	<b>\$ 4,550,528.47</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**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**  
**2016 / 2017 YTD**

Reason For Inquiry	Resolution	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Incorrect accounts payable amount	Amount adjusted prior to payment	2 0.46%	1 0.29%	3 0.18%	3 0.70%	5 0.85%	5 0.29%
Incorrect remittance address	Address verified	- 0.00%	- 0.00%	3 0.18%	7 1.64%	6 1.02%	11 0.64%
Insufficient supporting documentation	Documentation provided	1 0.23%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Invoice date precedes purchase order date	Noted by Business Office	5 1.16%	27 7.85%	38 2.30%	9 2.10%	30 5.11%	20 1.16%
Invoice over 90 days outstanding	Verified not a duplicate payment	17 3.94%	6 1.74%	34 2.06%	28 6.54%	67 11.41%	63 3.65%
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%
<b>Total Number (#) of Inquiries</b>		<b>25 5.79%</b>	<b>34 9.88%</b>	<b>78 4.72%</b>	<b>47 10.98%</b>	<b>108 18.40%</b>	<b>99 5.74%</b>
<b>Total Claims Audited</b>		<b>432 100.00%</b>	<b>344 100.00%</b>	<b>1,653 100.00%</b>	<b>428 100.00%</b>	<b>587 100.00%</b>	<b>1,724 100.00%</b>
<b>Total Outstanding Inquiries</b>		<b>none</b>	<b>none</b>	<b>none</b>	<b>none</b>	<b>none</b>	<b>none</b>

Reason For Inquiry	Resolution	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Incorrect accounts payable amount*	Amount adjusted prior to payment*	361.77 0.00%	61.32 0.00%	5,933.35 0.05%	8,366.29 0.07%	101,937.65 0.68%	186,919.21 1.43%
Incorrect remittance address	Address verified	- 0.00%	- 0.00%	10,451.48 0.10%	137,500.65 1.15%	24,347.75 0.16%	57,347.37 0.44%
Insufficient supporting documentation	Documentation provided	2,204.55 0.02%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
Invoice date precedes purchase order date	Noted by Business Office	2,354.82 0.02%	254,893.19 2.70%	922,036.65 8.40%	628,815.87 5.24%	1,313,990.32 8.71%	249,571.02 1.91%
Invoice over 90 days outstanding	Verified not a duplicate payment	410,867.24 3.97%	12,295.87 0.13%	444,708.35 4.05%	138,393.15 1.15%	550,936.59 3.65%	303,762.64 2.32%
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%
<b>Total Value (\$) of Inquiries</b>		<b>\$ 415,788.38 4.02%</b>	<b>\$ 267,250.38 2.83%</b>	<b>\$ 1,383,129.83 12.60%</b>	<b>\$ 913,075.96 7.61%</b>	<b>\$ 1,991,212.31 13.20%</b>	<b>\$ 797,600.24 6.10%</b>
<b>Total Claims Audited</b>		<b>\$ 10,350,751.79 100.00%</b>	<b>\$ 9,442,610.46 100.00%</b>	<b>\$ 10,975,536.97 100.00%</b>	<b>\$ 11,997,689.23 100.00%</b>	<b>\$ 15,080,918.74 100.00%</b>	<b>\$ 13,069,149.03 100.00%</b>
<b>Total Outstanding Inquiries</b>		<b>none</b>	<b>none</b>	<b>none</b>	<b>none</b>	<b>none</b>	<b>none</b>

\* Note: Inquiry Amounts for each month reflect the entire check amounts associated with each incorrect accounts payable amount inquiries  
The table below reflects each month's actual net adjustment for incorrect accounts payable inquiries.

Reason For Inquiry	Resolution	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Net incorrect accounts payable amount	Net amount adjusted prior to payment	n/a	n/a	n/a	n/a	\$ 69.85 0.00%	\$ 986.80 0.01%
<b>Total Claims Audited</b>		n/a	n/a	n/a	n/a	<b>\$ 15,080,918.74 100.00%</b>	<b>\$ 13,069,149.03 100.00%</b>

**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**  
**2016 / 2017 YTD**

<b>Reason For Inquiry</b>	<b>Resolution</b>	<b>Jan-17</b>		<b>Feb-17</b>		<b>Mar-17</b>		<b>Apr-17</b>		<b>May-17</b>		<b>Jun-17</b>	
Incorrect accounts payable amount	Amount adjusted prior to payment	9	1.40%	4	0.80%	3	0.17%	4	1.07%	5	1.13%		
Incorrect remittance address	Address verified	3	0.47%	8	1.61%	4	0.22%	1	0.27%	1	0.23%		
Insufficient supporting documentation	Documentation provided	1	0.16%	-	0.00%	-	0.00%	-	0.00%	-	0.00%		
Invoice date precedes purchase order date	Noted by Business Office	12	1.87%	10	2.01%	15	0.83%	17	4.56%	19	4.31%		
Invoice over 90 days outstanding	Verified not a duplicate payment	20	3.12%	21	4.23%	30	1.67%	6	1.61%	14	3.17%		
Missing receiving or approval signature	n/a	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%		
Not an original invoice or receipt	Copy or fax accepted	-	0.00%	-	0.00%	1	0.06%	-	0.00%	1	0.23%		
Receipts not itemized	n/a	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%		
<b>Total Number (#) of Inquiries</b>		<b>45</b>	<b>7.02%</b>	<b>43</b>	<b>8.65%</b>	<b>53</b>	<b>2.95%</b>	<b>28</b>	<b>7.51%</b>	<b>40</b>	<b>9.07%</b>		
<b>Total Claims Audited</b>		<b>641</b>	<b>100.00%</b>	<b>497</b>	<b>100.00%</b>	<b>1,799</b>	<b>100.00%</b>	<b>373</b>	<b>100.00%</b>	<b>441</b>	<b>100.00%</b>		
<b>Total Outstanding Inquiries</b>		<b>none</b>		<b>none</b>		<b>none</b>		<b>none</b>		<b>none</b>			

<b>Reason For Inquiry</b>	<b>Resolution</b>	<b>Jan-17</b>		<b>Feb-17</b>		<b>Mar-17</b>		<b>Apr-17</b>		<b>May-17</b>		<b>Jun-17</b>	
Incorrect accounts payable amount*	Amount adjusted prior to payment*	24,498.50	0.19%	25,781.04	0.30%	2,703.39	0.02%	145,008.06	1.38%	235,404.61	2.27%		
Incorrect remittance address	Address verified	17,490.34	0.13%	30,780.55	0.35%	857.80	0.01%	166.88	0.00%	43.34	0.00%		
Insufficient supporting documentation	Documentation provided	130.00	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%		
Invoice date precedes purchase order date	Noted by Business Office	929,757.39	7.17%	609,622.96	6.99%	869,247.71	5.58%	115,444.16	1.10%	34,919.29	0.34%		
Invoice over 90 days outstanding	Verified not a duplicate payment	201,412.20	1.55%	43,911.04	0.50%	42,696.89	0.27%	25,948.11	0.25%	487,712.34	4.71%		
Missing receiving or approval signature	n/a	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%		
Not an original invoice or receipt	Copy or fax accepted	-	0.00%	-	0.00%	1,055.20	0.01%	-	0.00%	409.00	0.00%		
Receipts not itemized	n/a	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%		
<b>Total Value (\$) of Inquiries</b>		<b>\$ 1,173,288.43</b>	<b>9.04%</b>	<b>\$ 710,095.59</b>	<b>8.14%</b>	<b>\$ 916,560.99</b>	<b>5.89%</b>	<b>\$ 286,567.21</b>	<b>2.72%</b>	<b>\$ 758,488.58</b>	<b>7.32%</b>		
<b>Total Claims Audited</b>		<b>\$ 12,974,765.12</b>	<b>100.00%</b>	<b>\$ 8,726,882.65</b>	<b>100.00%</b>	<b>\$ 15,564,333.13</b>	<b>100.00%</b>	<b>\$ 10,536,378.38</b>	<b>100.00%</b>	<b>\$ 10,358,536.92</b>	<b>100.00%</b>		
<b>Total Outstanding Inquiries</b>		<b>none</b>		<b>none</b>		<b>none</b>		<b>none</b>		<b>none</b>			

\* Note: Inquiry Amounts for each month reflect the entire check amounts associated with each incorrect accounts payable amount inquires  
The table below reflects each month's actual net adjustment for incorrect accounts payable inquiries.

<b>Reason For Inquiry</b>	<b>Resolution</b>	<b>Jan-17</b>		<b>Feb-17</b>		<b>Mar-17</b>		<b>Apr-17</b>		<b>May-17</b>		<b>Jun-17</b>	
Net incorrect accounts payable amount	Net amount adjusted prior to payment	\$ 1,407.11	0.07%	\$ 240.68	0.00%	\$ 1,084.34	0.01%	\$ 1.07	0.00%	\$ (45.33)	0.00%		
<b>Total Claims Audited</b>		<b>\$ 2,125,783.06</b>	<b>100.00%</b>	<b>\$ 8,726,882.65</b>	<b>100.00%</b>	<b>\$ 15,564,333.13</b>	<b>100.00%</b>	<b>\$ 10,536,378.38</b>	<b>100.00%</b>	<b>\$ 10,358,536.92</b>	<b>100.00%</b>		