

**Claims Audit By Fund**  
**East Ramapo Central School District**  
**Exhibit I**  
**April 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
04/07/17	04/06/17	206	A	65	361,167.56	6	24,224.73	6	-	383257-383321
04/07/17	04/06/17	207	A	2	1,574.40	-	-	-	-	383322-383323
04/07/17	04/06/17	208	A	26	2,164,239.27	-	-	-	-	383324-383349
04/07/17	04/06/17	203	C	1	269,366.61	-	-	-	-	16155
04/07/17	04/06/17	204	F	33	729,423.14	3	20,392.00	3	-	48931-48963
04/07/17	04/06/17	202	TA	4	961.50	-	-	-	-	35603-35606
04/07/17	04/06/17	205	TA	1	745.00	-	-	-	-	35607
<b>TOTAL</b>				<b>132</b>	<b>\$ 3,527,477.48</b>	<b>9</b>	<b>\$ 44,616.73</b>	<b>9</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
04/18/17	04/20/17	210	A	4	24,063.95	-	-	-	-	383350-383353
04/21/17	04/20/17	213	A	1	2,317.60	-	-	-	-	383356
04/21/17	04/20/17	214	A	111	3,097,804.49	7	38,945.87	7	-	383354-383355;383357-383465
04/21/17	04/20/17	211	C	1	3,296.46	1	3,296.46	1	-	16156
04/21/17	04/20/17	216	F	28	145,081.44	2	1,629.85	2	-	48964-48991
04/21/17	04/20/17	215	H	1	252,000.00	-	-	-	-	18
04/21/17	04/20/17	212	TA	1	4,345.00	-	-	-	-	35627
<b>TOTAL</b>				<b>147</b>	<b>\$ 3,528,908.94</b>	<b>10</b>	<b>\$ 43,872.18</b>	<b>10</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
04/28/17	04/27/17	217	A	2	345,315.94	1	140,964.77	1	-	383467-383468
04/28/17	04/27/17	218	A	5	4,350.60	-	-	-	-	383469-383473
04/28/17	04/27/17	219	A	51	2,319,887.88	3	23,523.15	3	-	383466; 383474-383523
04/28/17	04/27/17	223	A	1	24,609.44	-	-	-	-	383524
04/28/17	04/27/17	222	C	2	407,123.74	1	166.88	1	-	16157-16158
04/28/17	04/27/17	224	F	32	378,404.36	4	33,423.50	4	-	48992-49023
04/28/17	04/27/17	221	TA	1	300.00	-	-	-	-	35647
<b>TOTAL</b>				<b>94</b>	<b>\$ 3,479,991.96</b>	<b>9</b>	<b>\$ 198,078.30</b>	<b>9</b>	<b>-</b>	

<b>GRAND TOTAL</b>				<b>373</b>	<b>\$ 10,536,378.38</b>	<b>28</b>	<b>\$ 286,567.21</b>	<b>28</b>	<b>-</b>	
--------------------	--	--	--	------------	-------------------------	-----------	----------------------	-----------	----------	--

\*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
04/04/17	04/04/17	201	T&A	6	48,977.82	-	-	-	-	Wires
04/14/17	04/14/17	209	T&A	47	2,125,553.24	-	-	-	-	35608-35626; Wires
04/28/17	04/28/17	220	T&A	48	2,159,254.90	-	-	-	-	35628-35646; Wires
<b>TOTAL</b>				<b>101</b>	<b>\$ 4,333,785.96</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**

<b>Reason For Inquiry</b>	<b>Resolution</b>	<b>Jul-16</b>	<b>Aug-16</b>	<b>Sep-16</b>	<b>Oct-16</b>	<b>Nov-16</b>	<b>Dec-16</b>
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>

<b>Reason For Inquiry</b>	<b>Resolution</b>	<b>Jul-16</b>	<b>Aug-16</b>	<b>Sep-16</b>	<b>Oct-16</b>	<b>Nov-16</b>	<b>Dec-16</b>
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.

<b>Reason For Inquiry</b>	<b>Resolution</b>	<b>Jul-16</b>	<b>Aug-16</b>	<b>Sep-16</b>	<b>Oct-16</b>	<b>Nov-16</b>	<b>Dec-16</b>
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%		
Incorrect remittance address	Address verified	3 0.47%	8 1.61%	4 0.22%	1 0.27%		
Insufficient supporting documentation	Documentation provided	1 0.16%	- 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%		
Invoice over 90 days outstanding	Verified not a duplicate payment	20 3.12%	21 4.23%	30 1.67%	6 1.61%		
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%	1 0.06%	- 0.00%		
Receipts not itemized	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%		
<b>Total Number (#) of Inquiries</b>		<b>45 7.02%</b>	<b>43 8.65%</b>	<b>53 2.95%</b>	<b>28 7.51%</b>		
<b>Total Claims Audited</b>		<b>641 100.00%</b>	<b>497 100.00%</b>	<b>1,799 100.00%</b>	<b>373 100.00%</b>		
<b>Total Outstanding Inquiries</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%		
Incorrect remittance address	Address verified	17,490.34 0.13%	30,780.55 0.35%	857.80 0.01%	166.88 0.00%		
Insufficient supporting documentation	Documentation provided	130.00 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%		
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%		
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%	1,055.20 0.01%	- 0.00%		
Receipts not itemized	n/a	- 0.00%	- 0.00%	- 0.00%	- 0.00%		
<b>Total Value (\$) of Inquiries</b>		<b>\$ 1,173,288.43 9.04%</b>	<b>\$ 710,095.59 8.14%</b>	<b>\$ 916,560.99 5.89%</b>	<b>\$ 286,567.21 2.72%</b>		
<b>Total Claims Audited</b>		<b>\$ 12,974,765.12 100.00%</b>	<b>\$ 8,726,882.65 100.00%</b>	<b>\$ 15,564,333.13 100.00%</b>	<b>\$ 10,536,378.38 100.00%</b>		
<b>Total Outstanding Inquiries</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%		
<b>Total Claims Audited</b>		<b>\$ 2,125,783.06 100.00%</b>	<b>\$ 8,726,882.65 100.00%</b>	<b>\$ 15,564,333.13 100.00%</b>	<b>10536378.38 100.00%</b>		