

Claims Audit By Fund
East Ramapo Central School District
Exhibit I
February 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
02/03/17	02/02/17	158	A	1	53,154.15	-	-	-	-	381246
02/03/17	02/02/17	159	A	88	896,201.26	14	45,153.58	14	-	381247-381334
02/03/17	02/02/17	160	A	64	115,564.10	-	-	-	-	381335-381398
02/03/17	02/02/17	157	C	2	340,382.72	1	166.88	1	-	16144-16145
02/03/17	02/02/17	154	F	27	369,781.35	4	2,410.75	4	-	48680-48706
02/03/17	02/02/17	156	H	1	4,288.50	-	-	-	-	12
02/03/17	02/02/17	155	TA	1	650.00	-	-	-	-	35507
TOTAL				184	\$ 1,780,022.08	19	\$ 47,731.21	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
02/15/17	02/16/17	169	A	175	3,534,581.32	16	96,330.13	16	-	381403-381405; 381492-381663
02/17/17	02/16/17	166	A	25	2,572,555.55	2	534,164.92	2	-	381467-381491
02/08/17	02/16/17	161	A	4	57,906.18	-	-	-	-	381399-381402
02/17/17	02/16/17	163	A	61	91,291.01	-	-	-	-	381406-381466
02/17/17	02/16/17	165	C	1	11,427.16	-	-	-	-	16146
02/17/17	02/16/17	164	F	40	591,542.23	4	5,522.72	4	-	48707-48746
02/17/17	02/16/17	167	H	2	26,346.61	2	26,346.61	2	-	13-14
02/17/17	02/16/17	168	TA	5	61,210.51	-	-	-	-	35529-35533
TOTAL				313	\$ 6,946,860.57	24	\$ 662,364.38	24	-	-

GRAND TOTAL				497	\$ 8,726,882.65	43	\$ 710,095.59	43	-	-
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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
02/03/17	02/01/17	152	TA	6	32,656.74	-	-	-	-	Wires
02/03/17	02/01/17	153	TA	50	2,116,801.93	-	-	-	-	35486-35504; Wires
02/17/17	02/15/17	162	TA	50	2,158,793.01	-	-	-	-	35508-35528; Wires
TOTAL				106	\$ 4,308,251.68	-	\$ -	-	-	-

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%
Total Number (#) of Inquiries		25 5.79%	34 9.88%	78 4.72%	47 10.98%	108 18.40%	99 5.74%
Total Claims Audited		432 100.00%	344 100.00%	1,653 100.00%	428 100.00%	587 100.00%	1,724 100.00%
Total Outstanding Inquiries		none	none	none	none	none	none

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%
Total Value (\$) of Inquiries		\$ 415,788.38 4.02%	\$ 267,250.38 2.83%	\$ 1,383,129.83 12.60%	\$ 913,075.96 7.61%	\$ 1,991,212.31 13.20%	\$ 797,600.24 6.10%
Total Claims Audited		\$ 10,350,751.79 100.00%	\$ 9,442,610.46 100.00%	\$ 10,975,536.97 100.00%	\$ 11,997,689.23 100.00%	\$ 15,080,918.74 100.00%	\$ 13,069,149.03 100.00%
Total Outstanding Inquiries		none	none	none	none	none	none

* 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%
Total Claims Audited		n/a	n/a	n/a	n/a	\$ 15,080,918.74 100.00%	\$ 13,069,149.03 100.00%

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Summary of Inquiries / Resolutions and Percentage of Total Claims & Dollar Value of Claims
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2016 / 2017 YTD

Reason For Inquiry	Resolution	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
Incorrect accounts payable amount	Amount adjusted prior to payment	9 1.40%	4 0.80%				
Incorrect remittance address	Address verified	3 0.47%	8 1.61%				
Insufficient supporting documentation	Documentation provided	1 0.16%	- 0.00%				
Invoice date precedes purchase order date	Noted by Business Office	12 1.87%	10 2.01%				
Invoice over 90 days outstanding	Verified not a duplicate payment	20 3.12%	21 4.23%				
Missing receiving or approval signature	n/a	- 0.00%	- 0.00%				
Not an original invoice or receipt	n/a	- 0.00%	- 0.00%				
Receipts not itemized	n/a	- 0.00%	- 0.00%				
Total Number (#) of Inquiries		45 7.02%	43 8.65%				
Total Claims Audited		641 100.00%	497 100.00%				
Total Outstanding Inquiries		none	none				

Reason For Inquiry	Resolution	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
Incorrect accounts payable amount*	Amount adjusted prior to payment*	24,498.50 0.19%	25,781.04 0.30%				
Incorrect remittance address	Address verified	17,490.34 0.13%	30,780.55 0.35%				
Insufficient supporting documentation	Documentation provided	130.00 0.00%	- 0.00%				
Invoice date precedes purchase order date	Noted by Business Office	929,757.39 7.17%	609,622.96 6.99%				
Invoice over 90 days outstanding	Verified not a duplicate payment	201,412.20 1.55%	43,911.04 0.50%				
Missing receiving or approval signature	n/a	- 0.00%	- 0.00%				
Not an original invoice or receipt	n/a	- 0.00%	- 0.00%				
Receipts not itemized	n/a	- 0.00%	- 0.00%				
Total Value (\$) of Inquiries		\$ 1,173,288.43 9.04%	\$ 710,095.59 8.14%				
Total Claims Audited		\$ 12,974,765.12 100.00%	\$ 8,726,882.65 100.00%				
Total Outstanding Inquiries		none	none				

* 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	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
Net incorrect accounts payable amount	Net amount adjusted prior to payment	\$ 1,407.11 0.07%	\$ 240.68 0.00%				
Total Claims Audited		\$ 2,125,783.06 100.00%	\$ 8,726,882.65 100.00%				