

**Claims Audit By Fund**  
**East Ramapo Central School District**  
**Exhibit I**  
**January 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
01/06/17	01/05/17	129	A	2	60,375.27	-	-	-	-	380748-380749
01/06/17	01/05/17	133	A	26	2,338,785.17	-	-	-	-	380750-380775
01/06/17	01/05/17	136	A	115	536,496.19	16	100,286.11	16	-	380776-380890
01/06/17	01/05/17	131	C	1	376,962.62	-	-	-	-	16140
01/06/17	01/05/17	132	F	1	1,756.81	-	-	-	-	48554
01/06/17	01/05/17	134	F	41	570,115.34	1	990.00	1	-	48555-48595
01/06/17	01/05/17	135	TA	8	63,337.19	-	-	-	-	35453-35460
<b>TOTAL</b>				<b>194</b>	<b>\$ 3,947,828.59</b>	<b>17</b>	<b>\$ 101,276.11</b>	<b>17</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
01/12/17	01/19/17	138	A	7	44,663.80	-	-	-	-	380891-380897
01/20/17	01/19/17	140	A	179	3,324,132.07	10	86,858.61	10	-	380898-381076
01/20/17	01/19/17	141	A	3	506,530.94	-	-	-	-	381077-381079
01/20/17	01/19/17	142	A	28	63,333.40	-	-	-	-	381080-381107
01/20/17	01/19/17	144	C	3	4,205.31	-	-	-	-	16141-16142; Wire
01/20/17	01/19/17	145	F	66	1,411,834.77	3	79,859.05	3	-	48596-48661
01/20/17	01/19/17	143	CM	1	500.00	-	-	-	-	2550
<b>TOTAL</b>				<b>287</b>	<b>\$ 5,355,200.29</b>	<b>13</b>	<b>\$ 166,717.66</b>	<b>13</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
01/27/17	01/26/17	146	A	4	891,045.97	2	529,393.41	2	-	381108-381111
01/27/17	01/26/17	150	A	65	2,398,713.05	9	359,413.38	9	-	381112-381176
01/27/17	01/26/17	151	A	69	119,572.11	-	-	-	-	381177-381245
01/27/17	01/26/17	147	C	1	52.74	1	52.74	1	-	16143
01/27/17	01/26/17	149	F	18	199,340.74	2	16,305.13	2	-	48662-48679
01/27/17	01/26/17	148	TA	3	63,011.63	-	-	-	-	35483-35485
<b>TOTAL</b>				<b>160</b>	<b>\$ 3,671,736.24</b>	<b>14</b>	<b>\$ 905,164.66</b>	<b>14</b>	<b>-</b>	

<b>GRAND TOTAL</b>				<b>641</b>	<b>\$ 12,974,765.12</b>	<b>44</b>	<b>\$ 1,173,158.43</b>	<b>44</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
01/06/17	01/05/17	130	TA	50	2,125,783.06	-	-	-	-	35432-35452; Wires
01/09/17	01/08/17	137	TA	6	34,073.83	-	-	-	-	Wires
01/20/17	01/19/17	139	TA	51	2,130,077.01	-	-	-	-	35461-35482; Wires
<b>TOTAL</b>				<b>50</b>	<b>\$ 2,125,783.06</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

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%				
Incorrect remittance address	Address verified	3	0.47%				
Insufficient supporting documentation	Documentation provided	-	0.00%				
Invoice date precedes purchase order date	Noted by Business Office	12	1.87%				
Invoice over 90 days outstanding	Verified not a duplicate payment	20	3.12%				
Missing receiving or approval signature	n/a	-	0.00%				
Not an original invoice or receipt	n/a	-	0.00%				
Receipts not itemized	n/a	-	0.00%				
<b>Total Number (#) of Inquiries</b>		<b>44</b>	<b>6.86%</b>				
<b>Total Claims Audited</b>		<b>641</b>	<b>100.00%</b>				
<b>Total Outstanding Inquiries</b>		<b>none</b>					

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%				
Incorrect remittance address	Address verified	17,490.34	0.13%				
Insufficient supporting documentation	Documentation provided	-	0.00%				
Invoice date precedes purchase order date	Noted by Business Office	929,757.39	7.17%				
Invoice over 90 days outstanding	Verified not a duplicate payment	201,412.20	1.55%				
Missing receiving or approval signature	n/a	-	0.00%				
Not an original invoice or receipt	n/a	-	0.00%				
Receipts not itemized	n/a	-	0.00%				
<b>Total Value (\$) of Inquiries</b>		<b>\$ 1,173,158.43</b>	<b>9.04%</b>				
<b>Total Claims Audited</b>		<b>\$ 12,974,765.12</b>	<b>100.00%</b>				
<b>Total Outstanding Inquiries</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.

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%				
<b>Total Claims Audited</b>		<b>\$ 2,125,783.06</b>	<b>100.00%</b>				