

**Claims Audit By Fund**  
**East Ramapo Central School District**  
**Exhibit I**  
**March 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
03/03/17	03/02/17	174	A	16	713,268.39	1	122,920.02	1	-	381674-381689
03/03/17	03/02/17	177	A	23	29,661.63	-	-	-	-	381690-381712
03/03/17	03/02/17	178	A	86	385,386.82	9	22,711.69	9	-	381713-381798
02/22/17	03/02/17	171	A	9	60,881.61	-	-	-	-	381665-381673
03/03/17	03/02/17	175	C	3	391,366.67	2	367.67	2	-	16147-16149
03/03/17	03/02/17	173	F	35	523,389.89	5	8,503.86	5	-	48747-48781
03/03/17	03/02/17	176	TA	5	3,117.50	-	-	-	-	35554-35558
<b>TOTAL</b>				<b>177</b>	<b>\$ 2,107,072.51</b>	<b>17</b>	<b>\$ 154,503.24</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
03/10/17	03/09/17	182	A	59	2,086,563.73	5	24,614.43	5	-	381799-381857
03/10/17	03/09/17	183	A	12	1,341,510.48	-	-	-	-	381858-381869
03/10/17	03/09/17	180	C	1	3,217.36	-	-	-	-	16150
03/10/17	03/09/17	184	F	28	420,649.68	3	1,389.00	3	-	48782-48809
03/10/17	03/09/17	181	H	1	46,411.57	-	-	-	-	15
<b>TOTAL</b>				<b>101</b>	<b>\$ 3,898,352.82</b>	<b>8</b>	<b>\$ 26,003.43</b>	<b>8</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
03/17/17	03/16/17	186	A	49	2,760,592.94	3	1,426.34	3	-	381870-381918
03/31/17	03/16/17	188	A	1,121	472,722.88	-	-	-	-	381919-383039
03/17/17	03/16/17	185	F	8	89,385.00	1	691.50	1	-	48810-48817
<b>TOTAL</b>				<b>1,178</b>	<b>\$ 3,322,700.82</b>	<b>4</b>	<b>\$ 2,117.84</b>	<b>4</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
03/24/17	03/23/17	191	A	15	31,705.60	-	-	-	-	383040-383054
03/24/17	03/23/17	193	A	4	852,844.55	-	-	-	-	383055-383058
03/29/17	03/23/17	194	A	77	763,372.24	3	41,279.96	3	-	383059-383134; Wire
03/24/17	03/23/17	190	C	3	5,204.97	-	-	-	-	16151-16152; Wire
03/24/17	03/23/17	192	F	86	914,768.35	4	23,057.12	4	-	48818-48903
03/24/17	03/23/17	195	H	2	14,281.50	2	14,281.50	2	-	16-17
03/24/17	03/23/17	189	TA	5	58,917.91	-	-	-	-	35578-35582
<b>TOTAL</b>				<b>192</b>	<b>\$ 2,641,095.12</b>	<b>9</b>	<b>\$ 78,618.58</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
03/31/17	03/30/17	198	A	6	120,820.78	2	107,330.22	2	-	383135-383140
03/31/17	03/30/17	200	A	116	2,564,751.04	10	45,432.27	10	-	383141-383256
03/31/17	03/30/17	197	C	2	6,412.61	-	-	-	-	16153-16154
03/31/17	03/30/17	199	F	27	903,127.43	3	502,555.41	3	-	48904-48930
<b>TOTAL</b>				<b>151</b>	<b>\$ 3,595,111.86</b>	<b>15</b>	<b>\$ 655,317.90</b>	<b>15</b>	<b>-</b>	

<b>GRAND TOTAL</b>				<b>1799</b>	<b>\$ 15,564,333.13</b>	<b>53</b>	<b>\$ 916,560.99</b>	<b>53</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
03/03/17	03/03/17	172	TA	49	2,140,899.22	-	-	-	-	35534-35553; Wires
03/07/17	03/07/17	179	TA	6	32,556.07	-	-	-	-	Wires
03/17/17	03/17/17	187	TA	47	2,095,118.32	-	-	-	-	35559-35577; Wires
03/31/17	03/31/17	196	TA	39	1,963,253.06	-	-	-	-	35583-35602; Wires
<b>TOTAL</b>				<b>141</b>	<b>\$ 6,231,826.67</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</b>	<b>5.79%</b>	<b>34</b>	<b>9.88%</b>	<b>78</b>	<b>4.72%</b>	<b>47</b>	<b>10.98%</b>	<b>108</b>	<b>18.40%</b>	<b>99</b>	<b>5.74%</b>
<b>Total Claims Audited</b>		<b>432</b>	<b>100.00%</b>	<b>344</b>	<b>100.00%</b>	<b>1,653</b>	<b>100.00%</b>	<b>428</b>	<b>100.00%</b>	<b>587</b>	<b>100.00%</b>	<b>1,724</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>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</b>	<b>4.02%</b>	<b>\$ 267,250.38</b>	<b>2.83%</b>	<b>\$ 1,383,129.83</b>	<b>12.60%</b>	<b>\$ 913,075.96</b>	<b>7.61%</b>	<b>\$ 1,991,212.31</b>	<b>13.20%</b>	<b>797,600.24</b>	<b>6.10%</b>
<b>Total Claims Audited</b>		<b>\$ 10,350,751.79</b>	<b>100.00%</b>	<b>\$ 9,442,610.46</b>	<b>100.00%</b>	<b>\$ 10,975,536.97</b>	<b>100.00%</b>	<b>\$ 11,997,689.23</b>	<b>100.00%</b>	<b>\$ 15,080,918.74</b>	<b>100.00%</b>	<b>\$ 13,069,149.03</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>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</b>	<b>100.00%</b>	<b>\$ 13,069,149.03</b>	<b>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%	4 0.80%	3 0.17%			
Incorrect remittance address	Address verified	3 0.47%	8 1.61%	4 0.22%			
Insufficient supporting documentation	Documentation provided	1 0.16%	- 0.00%	- 0.00%			
Invoice date precedes purchase order date	Noted by Business Office	12 1.87%	10 2.01%	15 0.83%			
Invoice over 90 days outstanding	Verified not a duplicate payment	20 3.12%	21 4.23%	30 1.67%			
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%	1 0.06%			
Receipts not itemized	n/a	- 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>Total Claims Audited</b>		<b>641 100.00%</b>	<b>497 100.00%</b>	<b>1,799 100.00%</b>			
<b>Total Outstanding Inquiries</b>		<b>none</b>	<b>none</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%	25,781.04 0.30%	2,703.39 0.02%			
Incorrect remittance address	Address verified	17,490.34 0.13%	30,780.55 0.35%	857.80 0.01%			
Insufficient supporting documentation	Documentation provided	130.00 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%			
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%			
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%	1,055.20 0.01%			
Receipts not itemized	n/a	- 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>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>Total Outstanding Inquiries</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.

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%	\$ 1,084.34 0.01%			
<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>			