

APPENDIX A

CLAIMS AUDIT PLAN

SCHOOL YEAR 2009-2010

Objective:

To provide evidence, through certification, to the Board of Education, that the claims have been audited and are eligible for payment.

Bi-weekly Routine Audit Procedures:

1. Determine that the beginning check number and warrant number is sequential to the last claims audited for each fund.
2. The voucher packet includes an original invoice.
3. The invoice specifies the description and price of the items specified on the purchase order, less any discounts.
4. The purchasing agent's signature authorized the release of the purchase order.
5. No unauthorized taxes are paid, discounts are taken, and shipping charges where applicable, are accurate.
6. Receiving signature indicating work has been completed and or the materials delivered satisfactorily to the District on the dates stated.
7. Charges are not duplicates of items already paid.
8. The proposed payment is for a valid and legal purpose (is it reasonable and necessary).
9. A "cancellation" or "paid" stamp on original invoice.
10. Signatures are those that are approved by the Board or administrative regulation.
11. If the expenditure is not required to be bid, is there evidence the District's purchasing policy was followed (written or verbal quotes).
12. Do expenditures comply with Board policy (e.g. conference reimbursements, meals and refreshments, credit cards, auto use).
13. Do goods or services being paid for appear reasonable when independent of standard approval documentation (i.e. are utilities being paid only for District addresses).
14. Shipping address agrees to receiving department or school address.
15. Name and address of check agree to invoices and/or voucher packet.
16. Obligation does not exceed available appropriations.
17. Indication of signature verifying our approval as claims auditor.

CLAIMS AUDIT PLAN (continued)

SCHOOL YEAR 2009-2010

Monthly Review – The following items will be sampled at least once a month and audited for accuracy:

1. The unit price invoiced does not exceed the bid or contract price.
2. Contracts are on file supporting the amounts being paid.
3. If the expenditure was required to be bid, is there supporting documentation.
4. Do contract provisions and/or Board minutes support invoices for professional services.

Quarterly procedures:

1. Prepare claims audit report and present to the Audit Committee.

Annual procedures:

1. Prepare a summarized annual claims audit report and present to Audit Committee.
2. Present the annual claims audit report to Board of Education.
3. Make recommendations from annual report for the next year audit plan.

APPENDIX B

Claims Audit By Fund

School District

Exhibit I

Legend:	
A - General	T - Trust & Agency
C - Cafeteria	I - Bond
F - Federal	PR - Payroll
H - Capital	

Jun-09

Warrant Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
6/11/2009	6/11/2009			19	73,198.94	2	230.50	2	-	97453-976466, 97697-97701 97467-97686, 97702-97752,
6/18/2009	6/11/2009			274	720,134.30	25	110,067.72	25	-	97810
6/18/2009	6/11/2009			9	15,373.82	-	-	-	-	97687-97695
6/5/2009	6/11/2009			2	756.55	-	-	-	-	97451-97452
6/11/2009	6/11/2009			1	5,000.00	-	-	-	-	97696
6/18/2009	6/11/2009			17	45,593.02	-	-	-	-	97753-97769
6/18/2009	6/11/2009			16	7,634.04	-	-	-	-	97770-97785
6/18/2009	6/11/2009			11	6,921.58	-	-	-	-	97786-97796
6/18/2009	6/11/2009			4	6,405.18	-	-	-	-	97797-97800
6/12/2009	6/11/2009			1	194,516.61	-	-	-	-	97802
6/12/2009	6/11/2009			1	124,884.97	-	-	-	-	97801
6/30/2009	6/11/2009			310	231,720.56	-	-	-	-	97811-98120 912520-912525,
6/12/2009	6/11/2009			11	2,705,259.26	-	-	-	-	wires
TOTAL				676	4,137,398.83	27	110,298.22	27	-	

Warrant Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
6/25/2009	6/25/2009			9	760,490.75	-	-	-	-	98123-98127, 98306-98307, 98367-98368 98128-98301,
6/26/2009	6/25/2009			230	633,257.40	9	78,416.50	9	-	98308-98361
6/25/2009	6/25/2009			1	20,000.00	-	-	-	-	98122
6/26/2009	6/25/2009			1	11,713,849.99	-	-	-	-	98121
7/2/2009	6/25/2009			9	121,723.60	2	37,100.00	2	-	98302-98304, 98362-98366
6/26/2009	6/25/2009			10	4,206.05	-	-	-	-	98369-98378
TOTAL				260	13,253,527.79	11	115,516.50	11	-	

GRAND TOTAL				936	\$ 17,390,926.62	38	\$ 225,814.72	38	-	
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APPENDIX C

Claims Audit: JKP 7/16/09

DEPARTMENT	PERSON	ISSUE	DESCRIPTION	CORRECTIVE ACTION PLAN	HOW SCHOOL RESOLVED PROBLEM
200	Mrs. B	Reimbursement	Check# 123 for \$50.00: Seeking reimbursement for items purchased for fair but there is no backup documentation to substantiate the purchase.	DO NOT PAY! Mrs. B did not fill out the proper documentation or obtained proper approval prior to purchase. Need to provide documentation and substantiate why the items needed to be purchased.	
300	Palmer	Remit Address	Check#130 for \$89.50: The remit address does not match the address on check.	Update vendor record in system to reflect the proper address and be sure that this payment is sent to the correct address.	
300	Westside	Sales Tax	Check#132 for \$83.70: Invoice includes sales tax in the amount of \$6.20.	Void and reissue the check for \$77.50 which does not include sales tax.	
100	Utility Co.	Unauthorized Payment	Ck#135 for \$6000.00 was issued and sent out to vendor without the claims auditor approval.	Make a better effort to contact us for approval prior to release of payment.	A/P tried to contact us and were not available within the timeframe needed to submit the payment.
100	The Magazine	Confirming PO	Ck#140 for \$2590.00: PO was dated 6/19/09 and the invoice was dated for 6/9/09.	The District has proper channels to allow for PO's to get approved in the proper time. There should be very little exceptions to the rule to allow for confirming PO's.	
100	Food Supplier	Bid Pricing	Ck#152 for \$3668.25: Three (3) line items to not match the amounts in the state bid by \$210.00	VOID and reissue the check for \$3458.25. Contact the vendor and have them credit memo the account. Be sure that they correct their line item prices to the state bid.	

School District
 Claims Audit
 Schedule of Inquiries by Warrant Date
 Exhibit III

Jun-09

Fund - A Inquiry #	Ck #	Amount \$	Vendor	Warrant #	Warrant Date	Reason For Inquiry	Resolution
1		168.00			06/11/09	Not an original invoice/receipt	Copy or fax accepted
2		62.50			06/11/09	Missing receiving signature	Signature obtained
TOTALS		230.50					

Fund - A Inquiry #	Ck #	Amount \$	Vendor	Warrant #	Warrant Date	Reason For Inquiry	Resolution
1		110.00			06/18/09	Wrong remittance address	Address confirmed
2		774.82			06/18/09	Incorrect check amount (overpaid \$9.63) - invoice states that item was returned.	Adjust next invoice
3		4,881.08			06/18/09	Insufficient supporting backup - missing page of the invoice detailing items purchased	Backup provided
4		9.53			06/18/09	Insufficient supporting backup - receipt not detailed	Noted by Business Office
5		535.85			06/18/09	Invoice date precedes purchase order date	Noted by Business Office
6		4,201.98			06/18/09	Invoice date precedes purchase order date	Noted by Business Office
7		927.56			06/18/09	Wrong remittance address	Address confirmed
8		557.20			06/18/09	Insufficient supporting backup - missing proof of attendance	Backup provided
9		18,672.00			06/18/09	Invoice date precedes purchase order date	Noted by Business Office
10		6,657.56			06/18/09	Invoice date precedes purchase order date	Noted by Business Office
11		36.93			06/18/09	Invoice date precedes purchase order date	Noted by Business Office
12		701.09			06/18/09	Invoice date precedes purchase order date	Noted by Business Office
13		240.36			06/18/09	Not an original invoice - email invoice. Original was lost.	Copy or fax accepted
14		137.00			06/18/09	Invoice date precedes purchase order date	Noted by Business Office
15		67.06			06/18/09	Incorrect check amount - reimbursed for dinner on last day of conference. Returned home by 5:30.	Void & reissue
16		129.25			06/18/09	Invoice date precedes purchase order date	Noted by Business Office
17		1,529.66			06/18/09	Invoice date precedes purchase order date	Noted by Business Office
18		5,930.16			06/18/09	Invoice date precedes purchase order date	Noted by Business Office
19		13,430.78			06/18/09	Invoice date precedes purchase order date	Noted by Business Office
20		577.83			06/18/09	Invoice date precedes purchase order date	Noted by Business Office
21		87.34			06/18/09	Invoice date precedes purchase order date	Noted by Business Office
22		446.94			06/18/09	Invoice/PO detail appears questionable - reimbursed for magazines, newspapers & candy	Void & reissue
23		18.50			06/18/09	Insufficient supporting backup - requested proof of attendance	Backup provided - attendance attached to ck #97281
24		44,836.80			06/18/09	Invoice date precedes purchase order date	Noted by Business Office
25		4,570.44			06/18/09	Not an original invoice	Copy or fax accepted
TOTALS		110,067.72					

Fund - A							
Inquiry #	Ck #	Amount \$	Vendor	Warrant #	Warrant Date	Reason For Inquiry	Resolution
1		564.83			06/26/09	Not an original invoice, Invoice over 90 days outstanding	Copy or Fax accepted, Verified not duplicate payment
2		1,520.00			06/26/09	Invoice date precedes purchase order date	Noted by Business Office
3		39.42			06/26/09	Invoice date precedes purchase order date	Noted by Business Office
4		180.00			06/26/09	Invoice date precedes purchase order date	Noted by Business Office
5		9,463.99			06/26/09	Incorrect check amount (overpaid \$0.01) - vendor invoiced incorrectly	Adjust next invoice
6		158.62			06/26/09	Invoice date precedes purchase order date	Noted by Business Office
7		75.96			06/26/09	Invoice date precedes purchase order date	Noted by Business Office
8		66,299.78			06/26/09	Insufficient supporting backup - requested additional information to support the amount previously paid	Backup provided
9		113.90			06/26/09	Invoice date precedes purchase order date	Noted by Business Office
TOTALS		78,416.50					

Fund - A							
Inquiry #	Ck #	Amount \$	Vendor	Warrant #	Warrant Date	Reason For Inquiry	Resolution
1		37,000.00			07/02/09	Insufficient supporting backup - requested additional information to support the increase in amount requested	Backup provided
2		100.00			07/02/09	Insufficient supporting backup - hold for BOE approval	Backup provided
TOTALS		37,100.00					

GRAND TOTAL		225,814.72					
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APPENDIX D

LETTERHEAD

September 30, 2009

Members of the Audit Committee
ABC Central School District
101 District Avenue
ABC, NY 12345

We are pleased to present to the ABC Central School District the status report of the claims audit process. The following report provides an overview of our objectives, scope, findings, recommendations and conclusions.

Objectives

The objective of our engagement was to provide evidence to the Board of Education that the claims have been audited and are eligible for payment. In addition, we have documented any discrepancies found in Board policies and District procedures.

Scope

The claims audit covered the period from July 1, 2009 through September 30, 2009. The claims audit included auditing the General fund, Capital fund, Trust & Agency fund, Federal fund, and School Lunch fund. The claims audit process was designed based on the Audit Plan developed for the 2009-2010 fiscal year.

Observations, Findings & Recommendations

High Risk Findings:

During the month of August, there were two vouchers for conference reimbursements that did not have the proper documentation. The teachers involved failed to provide original receipts and mileage documentation. As a result we did not approve these vouchers for payment but were approved by the Business Manager after-the-fact.

Recommendation:

Based on Board Policy# 5210, all requests for reimbursements from conference expenses must be supported by original receipts and a "MapQuest" equivalent to document the mileage. In addition, the District should verify that employees did not carpool to similar conferences and are requesting mileage simultaneously. Any request should be denied prior to Accounts Payable processing the voucher.

Reoccurring Issues:

For the three month period, there were 37 vouchers packets that contained confirming purchase orders.

Recommendation:

The District should amend their “Purchasing Manual” to better define the exceptions for purchases made without obtaining an approved purchase order prior to the purchase.

For the three month period, there were 15 checks printed that the remit address on the check did not match the invoice remit address.

Recommendation:

Accounts payable department needs to verify all vendor remit addresses in the financial system match with the invoice remit addresses.

Outstanding Issues:

On August 18, 2009, check# 402 was written to Jane Doe for \$56.00 for life-guarding the summer swim meet. Based on the records provided, it appears that there were duplicate hours paid. The voucher was held up for payment until Accounts Payable could investigate it further. We have not received any follow-up documentation since the request.

Prior Issues Resolved:

In June 2009, check# 298 was written in the amount of \$2600.00 to the Superintendent for additional compensation for benefits forfeited. During the original claims audit process the voucher was held up for payment until the contract was provided to verify contractual amounts. Since then, the District has provided us with the written contract and have verified that the voucher is eligible for payment.

Miscellaneous Recommendations:

The Board should consider revising of the meal reimbursement policy # 5215 giving clear direction on the reimbursement for sales tax on meals when staff travels to conferences.

The Board should consider revising of the meal reimbursement for staff meetings, policy # 5220, giving clear direction on the reimbursement for meals provided to staff at Superintendents or at Administrator’s homes.

Conclusion

The proceeding recommendations are based on District requirements from Board policies and procedures. Each of the findings listed above, along with the bi-weekly claims audit reports provided, should be reviewed and followed-up on, if necessary. Overall the issues generated during the claims audit process has declined since last quarter.

We would like to thank the ABC Central School District Business Office personnel for their cooperation throughout this process. As always, please feel free to contact us if you have any questions or concerns.

Sincerely,

Claims Auditor

DRAFT

July 10, 2009

VIA EMAIL

District Clerk
School District
100 Smith Street
Melville, NY 11747

Re: Claims Audit Report for June 2009

Dear Ms. Miehling:

Enclosed please find a copy of our Claims Audit Report for June 2009. Please distribute a copy to the Assistant Superintendent of Business and distribute a copy to each of the Board members of the School District.

Thank you for your assistance in this matter.

Sincerely yours,

Claims Auditor

Enclosure

July 10, 2009

VIA EMAIL

Board of Education
School District
100 Smith Street
Melville, NY 11747

***Re: Claims Audit Report for the Month of
June 1, 2009 through June 30, 2009***

Board of Education:

We have completed our claims auditing services to the ***School District*** covering the time period of June 1, 2009 through June 30, 2009. The services we performed, as outlined within our proposal, include reviewing all claims against the District. The purpose of this report is to update the Board of Education on work performed to date, our findings, and recommendations.

For ease of reference we have categorized the remainder of this report as follow:

Claims Audit Services

Exhibits

CLAIMS AUDIT SERVICES

The claims audit services performed on each claim against the District consisted of:

1. Verification of the accuracy of invoices and claim forms
 2. Ensuring proper approval of all purchases; checking that purchases constitute legal expenses of the school district
 3. Determining that purchase orders have been issued in accordance with Board of Education policy, and applicable state laws
-

*Board of Education
School District
July 10, 2009
Page 2*

*Re: Claims Audit Report for the Month of
June 1, 2009 through June 30, 2009*

4. Comparison of invoices or claims with previously approved contracts
5. Reviewing price extensions, claiming of applicable discounts, inclusion of shipping and freight charges
6. Approving all charges that are presented for payment which are supported with documentary evidence indicating compliance with all pertinent laws, policies and regulations

Over the time period of June 1, 2009 through June 30, 2009 we have audited 936 claims against the District in the amount of \$17,390,926.62. (See attached Exhibit I) We made inquiries and/ or observations into 38 claims in the amount of \$225,814.72. It should be noted that currently, there are no outstanding inquiries in regard to the audit of the claims made against the District for the period of June 1, 2009 through June 30, 2009. We have summarized the inquiries and/or observations as well as the resolutions within Exhibit II.

Please note that for comparative purposes, we have attached Exhibit II - "Summary of Inquiries/Resolutions" for each of the prior months.

We trust that the foregoing comments are clear. If you have any questions or you would like to discuss this matter further, please does not hesitate to contact me.

Very truly yours,

Claim Auditor

To: The Board of Education
School District

From: Claims Auditor

Date: July 31, 2009

Re: Claims Audit 2008-2009 Summary

We have provided claim auditing services to the School District for the time period commencing July 1, 2008 through June 30, 2009. The services we performed, as outlined in our initial proposal included reviewing all claims against the District.

The claims audit function is an integral component of a properly designed system of internal controls. The Claims Auditor is responsible for ensuring that proper documentation and authorization are provided for each claim presented to the District for payment. This responsibility includes formally examining, allowing, or rejecting all charges, claims, or demands against the District.

We performed the following claim audit procedures during each audit:

- (1) Verification of the accuracy of invoices and claim forms.
- (2) Ensuring proper approval of all purchases; checking that purchases constitute legal expenses of the school district.
- (3) Determining that purchase orders have been issued in accordance with Board of Education policy and applicable state laws.
- (4) Comparison of invoices or claims with previously approved contracts.
- (5) Reviewing price extensions, claiming of applicable discounts, inclusion of shipping and freight charges.
- (6) Approving all charges that are presented for payment which are supported with documentary evidence indicating compliance with all pertinent laws, policies and regulations.

Re: Claims Audit 2008-2009 Summary

We applied the above referenced audit procedures to **6,869** claims against the District in the amount of **\$98,581,653.84** during the time period of July 1, 2008 through June 30, 2009. Based upon the audit process applied, we noted inquiries and/or observations pertaining to **436** claims or **6%**, which are categorized on a monthly basis as follows:

Audit Criteria	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
Bid/Quote information not attached	-	-	1	1	-	-	-	-	-	-	-	-	2
Bid/Quote inconsistent with invoice	-	-	1	-	-	-	-	-	-	-	-	-	1
Bid/Quote inconsistent with district policy	-	-	1	-	-	-	-	-	-	-	-	-	1
Discount not applied	-	-	-	-	-	1	-	-	-	-	-	-	1
Incorrect budget code	-	-	-	-	-	-	-	1	-	-	-	-	1
Incorrect check amount	2	2	1	1	11	3	5	-	3	5	2	3	38
Insufficient supporting backup	10	-	-	3	8	5	4	-	10	2	2	7	51
Invoice/Purchase order detail appears questionable	2	1	-	-	-	-	-	-	-	-	-	1	4
Invoice date precedes purchase order date	15	28	22	24	21	15	26	10	22	14	16	20	233
Invoice over 90 days outstanding	4	1	-	-	-	-	2	2	-	3	2	-	14
Missing approval/receiving signature on invoice or purchase order	-	2	1	2	2	-	-	2	2	-	1	1	13
Not an original invoice	4	1	4	4	6	3	3	7	5	8	5	4	54
Paid sales tax	-	-	1	-	-	1	-	-	-	-	-	-	2
Purchase order detail inconsistent with invoice	1	-	1	-	1	1	3	-	-	-	2	-	9
Purchase order not dated	-	-	1	-	-	-	-	-	-	-	-	-	1
Vendor name incorrect	-	-	-	-	-	-	-	-	1	-	-	-	1
Wrong remittance address	-	-	3	3	-	-	1	-	-	1	-	2	10
Total	38	35	37	38	49	29	44	22	43	33	30	38	436

- We observed that approximately fifty-three percent (53%) of the inquiries noted above consisted of confirming purchase orders during the 2008-2009 school year. The practice of issuing confirming purchase orders bypasses the encumbrance process and does not permit the Purchasing Agent to consolidate orders or obtain the lowest possible prices in an effort to minimize costs. Additionally, confirming purchase orders represent that an employee has committed District funds without proper approval.

We recommend that the District take pro-active steps to reduce the number of confirming purchase orders. The District should require the individuals to document the reason for purchasing goods/services without the approval of the purchasing agent. This will hold individuals accountable and reduce the amount of confirming purchase orders.

Re: Claims Audit 2008-2009 Summary

- We observed that approximately twelve percent (12%) of the inquiries consisted of copies or faxes accepted in lieu of the original invoices. It is essential that primarily original invoices be presented for payment to ensure that duplicate payments are not made.

We recommend that original invoices be presented with the voucher for payment. In the instance in which a faxed or emailed invoice is the only original invoice provided by a vendor, the invoices should be marked "deemed to be original" and signed by the Accounts Payable department. This will minimize the risk that duplicate payments will occur.

- We observed that approximately twelve percent (12%) of the inquiries consisted of voucher packets with insufficient supporting documentation. Although it was noted that in all instances the documentation was provided in a timely manner, it is essential that sufficient supporting documentation be provided in order to ensure that:
 1. The encumbrance process has been followed
 2. It is a legitimate expense to the District
 3. Goods/services have been received/provided
 4. Payment is not made in duplicate

We recommend that all documentation be presented with the voucher for payment. If sufficient backup is unattainable at the time of payment, the payment should be held and not be presented for payment until all the proper documentation is available.

- We have observed strong clerical support within the Business Office as we noted minimal occurrences of:
 - Bids/Quotes information not attached
 - Bids/Quotes inconsistent with invoices
 - Bids/Quotes inconsistent with district policies
 - Discounts not applied
 - Incorrect budget codes
 - Invoice/Purchase order detail appears questionable
 - Paid sales tax
 - Purchase order detail inconsistent with invoices
 - Purchase orders not dated
 - Vendor name incorrect
 - Wrong remittance addresses

If you require any further information or have any questions on this year-end summary, please do not hesitate to contact me.

Very truly yours,

CLAIMS AUDITOR

MEMORANDUM

TO: BOARD OF EDUCATION

FROM: CLAIMS AUDITOR

RE: CLAIMS AUDITOR QUARTERLY REPORT

I have checked and signed the following 8 warrants: 12/18/08, 1/15/09, 1/29/09, 2/12/09, 2/26/09, 3/12/09, 3/26/09, 4/9/09

These are the following challenges I have made and here are the findings I have discovered.

12/9/08 A request for mileage reimbursement was handed in for payment and it was not completed properly. One of the lines (dates of travel) had three detestations on it and the mileage only added up to two legs of the journey. This same journey was stated in another line with a different total. When I asked the director who in turn asked the employee about why the two totals did not match for the same three destinations, I was told" I forgot to write down one stop on the trip". It was also discovered that one of the lines was over the twenty mile limit. A fleet vehicle must be used when a trip is over twenty miles and the employee does not work in a satellite location or travels daily as part of their position. The line with the detestation that was over twenty miles was denied and not paid. The line that was not completed was filled out and approved along with rest of that request **P.O. 09-01246**

12/15/08 Tax was not taken off for a purchase submitted for payment. This slight oversight was pointed out to A/P (Accounts / Payable) and rectified by A/P. The purchase order was approved and processed for payment. **P.O. 09-00708**

12/17/08 An employee signed up for a conference, properly filling out the conference approval form and stating the expected and within budget expenses that were then approved. When the employee attended the conference unapproved and so therefore unauthorized charges were put on the company charge card. The employee was cautioned that if this happens again access to use a company charge card will be denied. There for not allowing the privilege of going to and growing from professional enhancement possibilities. The charges were approved by the director then they were processed and paid. P.O. 09-00612 **P.O. 09-0061**

1/5/09 A hand written note was written on a mileage claim form stating that no cars were available on that specific date, but when I viewed the sign out list for fleet vehicles for that specific day there was a car available. There for those two lines on that particular date were disallowed and not available for reimbursement. The rest of the mileage claim form was approved and processed for payment. **P.O.09- 1317**

1/12/09 A mileage claim came across my desk for mileage for a day when school was not in session (a snow day) the day was 12 /12 therefore mileage was denied for that particular day. The rest of the claim was approved and processed for payment **P.O. 09-01333**

1/12/09 A mileage claim came across my desk for mileage for a day when school was not in session (a snow day) the day was 12 /12 therefore mileage was denied for that particular day. The rest of the claim was approved and processed for payment. **P.O. 09-01315**

1/12/09 On a mileage reimbursement form the odometer reading was 2,680miles off what it should have been. It was pointed out to the coordinator and in turn the coordinator called the employee and the discrepancy was discussed. It was discovered that the employee wrote down the wrong odometer reading but the mileage was correct. The employee was told that odometer readings must be accurate. The odometer reading was adjusted. The claim was approved and processed for payment. **P.O. 09-0113**

1/13/09 A Staples order, which is considered a blanket purchase order, this means that supplies can be ordered freely and quickly, did not meet the administrative guide line that states that any individual item over \$100.00 that is not an ink cartridge toner must be approved by the director of administrative services before ordering. One such order was found to be missing this signature. The signature was procured and the purchase order was approved for payment. **P.O. 09-01501**

1/13/09 A hotel bill was submitted for payment as part of a pre approved conference expense which was then put on the BOCES charge card. When we went to match it to the charge card bill we found a hotel folio (bill) with out a BOCES employee name on it but for the date on the pre approved conference request. Upon further review, one of our employees did attend the conference. She shared the room with another attendee a non BOCES employee that was the name that appeared on the folio, even though BOCES was to be fully charged for the hotel stay. The employee was cautioned that if she attends a conference: that a BOCES employee name must appear on the bill when we are being charged for even a portion of the bill. This folio was approved by the director of that department subsequently approved and processed for payment along with the rest of the charges for that particular charge card. **P.O. 09-00512**

1/28/09 An employee submitted a mileage claim for reimbursement with the wrong rate. It was corrected by A/P and re submitted with the correct mileage and approved and processed for payment **P.O.09-01369**

2/4/09 As a part of a mileage reimbursement sheet an employee claimed and went to a meeting on a day when school was not in session, this meeting was not a pre approved conference, it was a snow day 1/28/09. So the mileage was denied because school was not in session. The rest of the reimbursement request was approved and processed for payment. **P.O.09-01507**

2/4/09 As a part of a mileage reimbursement sheet an employee went to a meeting on a day when school was not in session. This meeting was not a pre approved conference, it was a snow day, plant shut down day nobody reported that day 1/7/09, so the mileage was denied because school was not in session. The rest of the reimbursement request was approved and processed for payment. **P. O. 09-01571**

2/10/09 A bill from a consultant contract was handed in for payment, but it did not have the correct rate and date of payment for services. The rate for giving a workshop was used while the bill stated "prepare for meeting". The date stated preparing for this workshop was incorrect the date bill stated was "prepare for 12/2 meeting" and in the date column was the date 1/14/09 the bill was returned to the presenter and he has yet to resubmit that bill for payment. (As of the writing of this of this entry) **P.O. 09-00722**

2/10/09 A request for mileage was not added up properly. This slight oversight was shown to A/P and it was rectified. The purchase order was then approved and processed for payment. **P.O. 09-01123**

2/11/09 A mileage request was submitted for a day when school was not in session, a snow day 1/28/09. Therefore that day's worth of mileage was not approved. The rest of the mileage request was approved and processed for payment **P.O. 09-01113**

2/11/09 A receipt for reimbursement was submitted, but the amt on the duplicate slip provided by the company was written down incorrectly. The original register receipt total was the correct price. This error was pointed out to A/P and it was rectified by A/P. The purchase order was then approved and processed for payment. **P.O.09-00563**

2/19/09 When ever a payment for a portion of a consultant contract comes due, a copy of the contract has to be attached to the purchase order, it was not. It was pointed out to A/P and it was attached in my presence. The purchase order was approved and processed for payment. **P.O. 09-01476**

2/24/09 A bill was submitted from one of our vendors and the total for the services provided was not correct. The total the vendor provided was \$ 4637.14, while running a total, (this is a term sometimes used for adding up a list of numbers) I came up with \$ 4512.14 which was a different total of \$125.00 less. I then went to A/P to have them "run a total" and they came up with the same number as I did. It was then sent back to the dept so that they could ask for a new bill form the vendor with the proper total on it and then resubmit it for payment. **P.O. 09-00543**

3/11/09 A request for mileage was submitted, but the month and the year were missing. It was given back to the coordinator and the missing data was discussed with the employee so that it can be filled out properly for the future. The sheet was then filled in with the proper dates including month and year it was then approved and submitted for payment. **P.O. 09-01123**

3/18/09 Tax was not taken off a bill submitted for payment. The bill was shown to A/P and the total was adjusted this was done in my presence. It was approved and then submitted for payment. **P.O. 09-00552**

3/25/09 The breakdown of sub totals for each budget code did not add up to the grand total that was written. Upon further review it was determined that the total was correct when two sub totals were written down. That was missing previously. The purchase order was therefore approved and processed for payment. **P.O. 09-00599**

4/6/09 A cross contract is a service that BOCES provides other BOCES to purchase their services which are not provided in the particular BOCES, A cross contract is a billing service which that specific BOCES generates a bill back to the original BOCES. A cross contract came across my desk that was not added up properly. They had the number of hours and a price but when the math was done it was not correct. It was given back to the admin coordinator and then the hours were adjusted down to the correct amount. So there for the number of hours multiplied by amount shown per hour equaled the amount billed. The contract was then approved and processed for payment.

P.O. 09-01792

4/6/09 A mileage reimbursement form as a part of P.O came across my desk with out the required director's signature and upon further review a few inconsistencies were also discovered. Two different lines with the same locations had different totals, a location was not familiar to me or A/P and when some research was done there were too many variables to make a concrete conclusion. The mileage claim was sent back to the department and discussed with the employee. These were the findings. The unfamiliar location had the wrong name, so therefore the mileage had to be adjusted. The different totals for same location were also adjusted because no explanation was given the signature was procured. The P.O. was then approved and processed.

P.O. 09-1792

4/8/09 A purchase order appeared on my desk with the tax included in the total to be reimbursed. It was presented to A/P and the tax was taken off in my presence. The P.O. was then processed for payment. **P.O. 09-00011**

4/9/09 A mileage reimbursement form was submitted for payment but it had a line or day when school was not in session, it was a Saturday. There was not a conference request or special exceptions involved. So therefore that specific line was disallowed and the rest of the reimbursement was approved and processed for payment. **P.O. 09-01315**

Respectfully submitted

April 16, 2009