

**Claims Auditor Report**  
**Claims Audit For Horseheads**  
**Check Run Dated June 2016**

FUND	# OF INVOICES	AMOUNT	AUDIT DATE	EXCEP	CHECK NUMBERS	CHECK DATE	TOTAL
Gen	62	59,956.52	6/1-6/3		180528-180562	6/2/16	59,956.52
Gen	84	86,034.83	6/6-6/7/16	A	180563-180634	6/8/16	86,034.83
Gen	1	52.11	void/reissue				52.11
Gen	93	11,673,221.67	6/9-6/15/16		180635-180694	6/15/16	11,673,221.67
Gen	1	274.76	void/reissue				274.76
Gen	91	55,254.15	6/17-6/22/16	B	180695-180743	6/22/16	55,254.15
Gen	1	24.00	void/reissue				24.00
Gen	65	54,485.91	6/24-6/28/16	D	180744-180789	6/30/16	54,485.91
General Fund Total:		11,929,303.95					11,929,303.95
Sch	1	299,450.00	6/16/16		776358	6/16/16	299,450.00
Sch	128	40,781.35	6/21/16		776359-776376	6/22/16	40,781.35
Sch	97	18,524.02	6/29/16		776377-776424	6/30/16	18,524.02
School Lunch Total:							11,929,303.95
Fed	5	4,893.19	6/1/16		662521-662522	6/2/16	4,893.19
Fed	20	11,533.69	6/15/16		662523-662529	6/16/16	11,533.69
Fed	3	538.96	6/22/16		662530-662531	6/22/16	538.96
Fed	2	750.41	6/28/16		662532-662533	6/30/16	750.41
Federal Fund Total:							16,965.84
Cap	2	130,886.99	6/1/16		041627	6/2/16	130,886.99
Cap	1	4,500.00	6/22/16		041628	6/22/16	4,500.00
Capital Fund Total:							135,386.99
T/A	4	1,353.39	6/1/16		231542-231545	6/2/16	1,353.39
T/A	18	3,908.70	6/16/16		231563-231580	6/16/16	3,908.70
T/A	2	341.62	6/22/16	C	231581-231582	6/22/16	341.62
Trust & Agency Total							5,262.09
Total All Funds		681	11,929,303.95				24,016,222.82

To the District Treasurer:

I hereby certify that the claims encompassing the warrant noted above have been audited in the total amount of **\$ 11,929,303.95**

You are hereby authorized and directed to pay the claimants the amount allowed and charge to the proper fund.

*Karen M. Rice* *Amended* *7/26/16*  
Claims Auditor

*Janice S. Klewoneit* *7/27/2016*  
District Treasurer

## Claims Audit Exception Report

**Claims Audit Exception Report for Horseheads**  
**Check Run Dated - June 2016**

Exception Reference	Check Date	PO#	PO Date	Invoice Date	Amount	Vendor	Items/Services Purchased	Issue with Purchase or Cause for Exception/Comment	Resolution
A	6/15/16	16-02331	5/5/16	Various	\$151.44	CCTC Credit Card	Seven restaurant meals for superintendent & board members	No itemized receipt was provided for Sugar & Spice Restaurant on 5/11 and The Diner on 5/12. Gift of public funds meals not in conjunction with recognition of service in accordance with NYS Guidance.	Paid with exception because it is on the District credit card
B	6/22/16	16-02390	6/14/16	5/18/16	\$50.00	Elmira Track Officials	Entry Fee, Modified Track, Snapple Invitational	Confirming PO	Paid with exception.
C	6/22/16	TA Payment	n/a	6/10/16	\$151.66	Jubilee Foods	Refreshments - Gardner Road 50th Anniversary	Coded to Center Street	Changed to Gardner Road
D	6/30/16	16-02375	6/6/16	6/3/16	\$2,914.00	Northstar AV	Replacement Lamps - Projector	Confirming PO	Paid with exception.

**HORSEHEADS SCHOOL DISTRICT  
CLAIMS AUDITOR REPORT  
FOR THE MONTH OF AUGUST 2016**

FUND	CHECK DATE	CHECK NUMBERS	TOTAL
GENERAL FUND	8/3/2016	181025-181077	\$ 108,165.44
	8/10/2016	181078-181142	\$ 201,909.68
	8/17/2016	181143-181186	\$ 83,871.69
	8/24/2016	181187-181228	\$ 38,251.06
	8/31/2016	181229-181276	\$ 60,027.93
SCHOOL LUNCH	8/17/2016	776425	\$ 235.00
	8/31/2016	776426-776433	\$ 405.00
SPECIAL AID	8/3/2016	662542	\$ 662.50
	8/17/2016	662543	\$ 89.00
	8/31/2016	662544-662545	\$ 68,264.10
CAPITAL	8/3/2016	41633	\$ 18,493.08
	8/24/2016	41634-41636	\$ 449,533.06
	8/31/2016	41637	\$ 4,750.00
T&A	8/17/2016	231606	\$ 157.40
	8/24/2016	231607	\$ 83.16

TOTAL # CHECKS AUDITED 272

TOTAL \$ AMOUNT AUDITED \$ 1,034,898.10

  
 CLAIMS AUDITOR SIGNATURE

  
 DATE

**HORSEHEADS SCHOOL DISTRICT  
CLAIMS AUDITOR REPORT  
FOR THE MONTH OF AUGUST 2016**

*\*THE FOLLOWING CLAIMS WERE NOT IN COMPLIANCE DUE TO THE DISCOVERED CONDITIONS LISTED:*

DISCOVERED CONDITION	CHECK #	VENDOR	AMOUNT	CLAIMS AUDITOR REQUESTED CORRECTION	CORRECTIVE ACTION TAKEN	COMMENTS
CONFIRMING PO- INVOICE DATE PRIOR TO PURCHASE ORDER DATE	181094	Herff Jones	50.60	None	None	PO approval process should be complete before orders are placed.
CONFIRMING PO- INVOICE DATE PRIOR TO PURCHASE ORDER DATE	181126	STAC	1,600.00	None	None	Annual dues should be set up as recurring PO's to avoid confirming PO's.
CONFIRMING PO- INVOICE DATE PRIOR TO PURCHASE ORDER DATE	181238	Family Services of Chemung County	3,937.50	None	None	Contract was signed in July, PO should have been entered at that time.
CONFIRMING PO- INVOICE DATE PRIOR TO PURCHASE ORDER DATE	181251	NAEN	125.00	None	None	Annual dues should be set up as recurring PO's.
REMIT NAME OR ADDRESS INCORRECT	181072	Staples	31.74	Wrong remit entered during input, written up correctly.	AP to mail to correct address.	None
REMIT NAME OR ADDRESS INCORRECT	181090	Finn Academy	10,713.63	Wrong mailing address; old address on file.	Requested AP mail to new address.	None
REMIT NAME OR ADDRESS INCORRECT	181091	School Specialty	37.59	Wrong remit entered during input, written up correctly. Pay to incorrect.	Voided for corrections to be made in next check run.	None
REMIT NAME OR ADDRESS INCORRECT	181145	ACS Member Services	150.15	Mailing address incorrect.	AP to mail to correct address.	None
MISSING APPROVAL SIGNATURE	181078	ACS Member Services	16.00	Receiving for another PO same vendor attached.	AP voided check as employee works part time in the summer - will issue in future check run once signature is on file.	Approval signatures should be on file before writing up for payment.

INCORRECT BUDGET CODE	181095	Horseheads Do It Center	1,365.67	9 of 35 invoices incorrectly appropriated between budget codes. AP indicated breakdown; input allowed computer to break out automatically so supplies were portioned out with contractual codes.	Had the accountant recode the invoices for correct distribution of funds.	None
INCORRECT BUDGET CODE	181044	Lakeshore Learning	328.25	1 invoice was less than PO amount and computer did automatic breakdown which was incorrect.	Accountant recoded check to appropriate budget codes/dollar amounts.	None
INCORRECT INVOICE NUMBER	181216	School Specialty	2,842.59	1 of 24 invoices entered incorrectly.	AP to void check to make correction.	None
OTHER: SPECIFY	181052	Muffler Shops Plus	1,771.50	1 of 3 invoices paid out of all parts code - there were supplies on the invoice (gloves for shop) district coded to all parts. An additional invoice listed these gloves with other parts & district did break it down correctly. Based off of item purchased & other invoice.	Accountant recoded check to allocate supplies under supply code and left all muffler parts under parts code.	None
OTHER: SPECIFY	181098	Jason Johnson	62.06	Tipped over 20% per Policy 6830.	Voided for corrections to be made in next check run.	None
OTHER: SPECIFY	181179	Staples	3,378.42	1 of 10 invoices billed to GST BOCES not Horseheads School District.	Requested AP obtain a corrected invoice from Staples. 8/18 corrected invoice received check released.	None

TOTAL CHECKS W/ DC

15

PERCENT TO TOTAL CHECKS

5.51%