

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

FUND	CHECK DATE	CHECK NUMBERS	TOTAL
GENERAL FUND	9/7/2016	181277-181333	\$ 45,671.29
	9/14/2016	181334-181428	\$ 150,453.21
	9/21/2016	181429-181507	\$ 56,328.34
	9/28/2016	181508-181554	\$ 38,565.43
SPECIAL AID	9/7/2016	662546-662547	\$ 4,463.83
	9/14/2016	662548-662549	\$ 5,688.96
	9/28/2016	662550-662553	\$ 11,197.13
CAPITAL	9/7/2016	41638	\$ 12,500.00
	9/14/2016	41639-41640	\$ 33,762.50
	9/28/2016	41641-41642	\$ 214,201.19
T&A	9/14/2016	231618-231622	\$ 2,118.99
	9/21/2016	231623-231624	\$ 261.83

TOTAL # CHECKS AUDITED 298

TOTAL \$ AMOUNT AUDITED \$ 575,212.70

Lindsay Hice
 CLAIMS AUDITOR SIGNATURE

9/30/16
 DATE

SP

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CLAIMS AUDITOR REPORT
FOR THE MONTH OF SEPTEMBER 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	
INCORRECT BUDGET CODE	181279	Angel Trax	\$ 2,300.00	Wrong budget code entered-AP had appropriate break down on PO.	9/8 accountant recoded check to appropriate code.	None	CBO
INCORRECT BUDGET CODE	181314	Pupil Transportation Safety	\$ 249.09	Two budget codes on PO, conference & supplies. Invoice is all supplies but budget code was not specified for input so the computer was allowed to break down between the two codes.	9/8 accountant recoded check to appropriate code.	When more than one budget code is on an open PO budget codes need to be specified for entry.	CBO
INCORRECT INVOICE NUMBER	181315	Pyramid School Products	\$ 55.05	Invoice number entered incorrectly.	Voided check for corrections to be made in the next check run.	None	CBO
INCORRECT INVOICE NUMBER	181317	School Specialty	\$ 3,775.02	1 of 20 invoices written up incorrectly.	Check voided to make corrections.	None	CBO
INCORRECT INVOICE NUMBER	181534	Microbac Laboratories	\$ 120.00	Invoice written up incorrectly.	AP to void check & make changes for next check run.	None	CBO
OTHER: SPECIFY	181317	School Specialty	\$ 3,775.02	1 of 20 invoices inappropriately allocated. Invoice was more than the PO and dollar amounts were not specified for input.	Check being voided for another invoice - requested this invoice be re-keyed correctly.	When invoice and PO amounts do not agree need to specify dollar amounts for budget code allocation.	CBO
OTHER: SPECIFY	181389	McGraw-Hill	\$ 199.75	Invoice improperly allocated; invoice was more than the PO & dollar amounts were not specified for input.	9/15 Accountant re-coded check	When invoice and PO amounts do not agree need to specify dollar amounts for budget code allocation.	CBO
OTHER: SPECIFY	181361	Five Star Urgent Care	\$ 160.00	Per our contract we were overcharged a driver physical by \$1.	AP contacted the company and they placed a credit on our account for the overcharge.	None	Undetermined
OTHER: SPECIFY	181397	Northern Safety	\$ 235.71	Missed discount.	None	None	CBO

OTHER: SPECIFY	181403	Pearson Education	\$ 29,462.82	1 of 4 PO's improperly broke down supplies & textbooks. Per the quote from Pearson the supplies were free of charge - the PO was entered to break them down. We were only billed for text books the supplies were free as per proposal.	9/16 Accountant recoded check.	Need to allocate funds properly to ensure the maximum amount of aide is received for eligible purchases.	District
OTHER: SPECIFY	181494	School Specialty	\$ 1,925.21	1 of 15 invoices inappropriately allocated. Invoice was less than the PO and dollar amounts were not specified for input.	9/22 Accountant recoded check.	When invoice and PO amounts do not agree need to specify dollar amounts for budget code allocation.	CBO
OTHER: SPECIFY	181438	Atheltic Official	\$ 116.11	Wrong fee for varsity volleyball on athletic claim forms per STACIV Contract	AP voided check corresponded with district to update forms - will issue in next check run.	None	District
OTHER: SPECIFY	181441	Atheltic Official	\$ 116.11	Wrong fee for varsity volleyball on athletic claim forms per STACIV Contract	AP voided check corresponded with district to update forms - will issue in next check run.	None	District
OTHER: SPECIFY	181529	Hetrick Glass Shop	\$ 300.00	Open PO for Emergency Glass; purchased lift balances for windows.	None	Recommend open order description to cover misc. supplies/glass as needed otherwise a separate PO for non glass purchases.	District
OTHER: SPECIFY	181539	NYSCATE	\$ 325.00	Check made out for \$325 per registration form total cost is \$375	AP to void check - registration form indicates they accept PO's will request this to be faxed in so we can pay off an actual invoice.	When companies indicate they accept PO's on the registration form the PO should be sent in so we can pay off a vendor invoice.	CBO

TOTAL CHECKS W/ DC 15

PERCENT TO TOTAL CHECKS 5.03%