

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

| FUND | CHECK DATE | CHECK NUMBERS | VOIDED CHECKS | TOTAL |
|--------------|------------|---------------|-----------------------------------|---------------|
| GENERAL FUND | 10/5/2016 | 181555-181653 | 181593, 181621, 181638, 181649 | \$ 145,987.57 |
| | 10/12/2016 | 181654-181693 | | \$ 183,171.28 |
| | 10/19/2016 | 181694-181813 | 181730, 181768, 181769 | \$ 124,929.35 |
| | 10/26/2016 | 181814-181883 | | \$ 144,754.55 |
| SCHOOL LUNCH | 10/20/2016 | 776434-776452 | 776446, 776451 | \$ 44,483.81 |
| | 10/24/2016 | 776453-776454 | | \$ 38,527.04 |
| | | | | |
| SPECIAL AID | 10/12/2016 | 662554 | | \$ 2,539.13 |
| | 10/19/2016 | 662555 | | \$ 158.41 |
| | 10/26/2016 | 662556-662561 | | \$ 22,521.14 |
| T&A | 10/5/2016 | 231638-231639 | | \$ 1,906.55 |
| | | | | |

TOTAL # CHECKS AUDITED 351

TOTAL \$ AMOUNT AUDITED \$ 708,978.83


CLAIMS AUDITOR SIGNATURE

11/2/2016
DATE

**HORSEHEADS SCHOOL DISTRICT
CLAIMS AUDITOR REPORT
FOR THE MONTH OF OCTOBER 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 | 181723 | CTS Language Link | 84.10 | None | None | Contract signed March 4, 2016; PO should have been entered 7/1/16 for annual service. | District |
| CONFIRMING PO- INVOICE DATE PRIOR TO PURCHASE ORDER DATE | 776438 | Hershey's Ice Cream | 481.08 | None | None | Recurring PO's should be set up for these vendors to avoid confirming PO's in the future. | District |
| CONFIRMING PO- INVOICE DATE PRIOR TO PURCHASE ORDER DATE | 776439 | Hobart | 1,551.03 | None | None | Recurring PO's should be set up for these vendors to avoid confirming PO's in the future. | District |
| CONFIRMING PO- INVOICE DATE PRIOR TO PURCHASE ORDER DATE | 776440 | Horseheads Do It Center | 77.38 | None | None | Recurring PO's should be set up for these vendors to avoid confirming PO's in the future. | District |
| CONFIRMING PO- INVOICE DATE PRIOR TO PURCHASE ORDER DATE | 776441 | J.T.M. Provisions | 813.90 | None | None | Recurring PO's should be set up for these vendors to avoid confirming PO's in the future. | District |
| CONFIRMING PO- INVOICE DATE PRIOR TO PURCHASE ORDER DATE | 776448 | Peters Supply | 2,420.98 | None | None | Recurring PO's should be set up for these vendors to avoid confirming PO's in the future. | District |
| CONFIRMING PO- INVOICE DATE PRIOR TO PURCHASE ORDER DATE | 776450 | Robertson Restaurant Service | 3,664.14 | None | None | All 9 invoices dated prior to PO; 3 of which are '15-16 invoices totaling \$543.62 | District |
| REMIT NAME OR ADDRESS INCORRECT | 231639 | Gopher Sport | 1,072.80 | Wrong Remit To address. | Requested AP mail to correct address. | None | CBO |
| REMIT NAME OR ADDRESS INCORRECT | 181769 | Northrup Supply | 164.84 | Wrong Remit; Should be payable to IRR Supply | AP voided check to make corrections | None | CBO |
| INCORRECT BUDGET CODE | 181735 | Fed Ex | 105.95 | 1 of 3 PO's being paid has shipping services under a supply code. | AP contacted district to replace the PO - 10/20 Accountant recoded check. | PO description lists "Open PO Shipping Supplies", no actual supplies being purchased; shipping service only. | District |
| INCORRECT BUDGET CODE | 181771 | NYSSMA | 310.00 | Paying out of Student Competition budget code; Payment is for the Annual Winter Conference | 10/20 Accountant recoded check. | Budget codes were not listed on the Conference Request form; recommend these forms are completed in their entirety to eliminate budget code errors during the PO process. | District |
| INCORRECT BUDGET CODE | 181747 | Horseheads Do It Best Rental Center | 150.98 | 1 of 2 PO's being paid for a rental of a boom lift; PO only lists a supply code as an open order. | AP contacted district to amend PO to include contractual code for rented items; 10/20 Accountant recoded check. | None | District |

| | | | | | | | |
|--------------------------|---------|--------------------------|-----------|--|--|--|--------------|
| INCORRECT BUDGET CODE | 181826 | Petty Cash K. Donahue | 81.63 | Portion of petty cash replenishment is for minutes purchased for automatic dial phone service. Coded out under supply code; even though minutes were purchased they were purchased for a service, no | 10/27 Accountant recoded check with district approval. | None | District |
| INCORRECT BUDGET CODE | 1818358 | Houghton Mifflin | 79.70 | Private school textbooks; separate code for Shipping & Handling was not on PO. | 10/28 Accountant recoded check with direction from purchasing. | None | District |
| INCORRECT INVOICE NUMBER | 181638 | Teacher's Discovery | 207.95 | 1 of 4 invoices written up incorrectly. | AP to void check and make corrections for next check run. | None | CBO |
| INCORRECT INVOICE NUMBER | 181768 | New York Bus Sales | 4,193.05 | 1 of 30 invoices entered incorrectly. | AP to void check to make corrections. | None | CBO |
| INCORRECT INVOICE NUMBER | 776446 | Palmer Food Services | 23,204.43 | All 21 invoices written up incorrectly; all begin with the Letter O all written as zero. | AP to void check for corrections to be made. | Invoice numbers are written up at the district for school lunch; AP should make necessary changes to errors prior to input. | Undetermined |
| OTHER: SPECIFY | 181561 | Balland Enterprises | 5,900.00 | None | None | Per Purchasing Exhibit 6700-E three written quotes are to be on file for this dollar threshold, fence repairs. Only two are on file. | District |
| OTHER: SPECIFY | 181591 | Horizon Solutions | 376.14 | None | None | 5 invoices total of \$3.65 missed in discounts. | Undetermined |
| OTHER: SPECIFY | 181593 | Horseheads Printing | 44.96 | Invoice being paid is for Horseheads Do It Center. | AP to void check. | None | CBO |
| OTHER: SPECIFY | 181621 | Athletic Official | 108.57 | Mileage calculated at IRS rate not Section IV Contracted rate. | AP to void check & make corrections for next check run. | None | CBO |
| OTHER: SPECIFY | 181649 | Wells Fargo | 2,474.87 | Wrong amount. | AP to void check & make corrections for next check run. | None | Undetermined |
| OTHER: SPECIFY | 181659 | Crest/Good Manufacturing | 1,126.10 | 2 of 3 invoices missed discounts totaling \$7.67 | None | None | Undetermined |
| OTHER: SPECIFY | 181695 | Barnes & Noble | 2,311.34 | 2 of 5 invoices improperly allocated between budget codes on the PO. | 10/19 accountant recoded check. | None | CBO |
| OTHER: SPECIFY | 181697 | Athletic Official | 232.18 | Extra fee for game left off. | AP will pay in next week's check run. | None | CBO |
| OTHER: SPECIFY | 181730 | Thomas J. Douglas | 481.79 | Miscalculation on mileage; football game vs. Elmira High School took place at Ernie Davis Academy on Hoffman Street; not the highschool on South Main Street. | AP to void check and make corrections for reissue. | None | District |
| OTHER: SPECIFY | 181811 | WinSupply of Elmira | 58.42 | Missed 1.17 discount. | None | None | Undetermined |

| | | | | | | | |
|----------------|--------|------------------------|-----------|--|--|--|--------------|
| OTHER: SPECIFY | 776435 | Behlog & Sons | 2,842.43 | PO description lists "Open PO for Supplies" | None | Only food purchases are made from this vendor and the PO should read as such. Ex: "Open PO for Food Purchases" | District |
| OTHER: SPECIFY | 776451 | Sysco | 16,283.76 | 1 of 11 invoices belongs to Elmira Heights School District | AP to void check to make corrections. | None | Undetermined |
| OTHER: SPECIFY | 181816 | All Season Tire | 1,308.00 | Two budget codes on PO not specified for input so computer did an automatic breakdown. | 10/26 Accountant recoded check based on receiving paperwork from district. | None | CBO |
| OTHER: SPECIFY | 181841 | Johns Equipment Rental | 316.78 | 2 of 3 invoices improperly allocated between budget codes on the PO. | 10/27 Accountant recoded check based on purchases & rental invoices. | None | CBO |
| | | | | | | | |

TOTAL CHECKS W/ DC 31

PERCENT TO TOTAL CHECKS 8.83%