

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

FUND	CHECK DATE	CHECK NUMBERS	VOIDED CHECKS	TOTAL
GENERAL FUND	12/7/2016	182157-182219		\$ 132,860.19
	12/14/2016	182220-182271		\$ 183,283.46
	12/21/2016	182272-182383	182372	\$ 66,095.80
	12/22/2016	182384-182395		\$ 10,657.25
SCHOOL LUNCH	12/15/2016	776479-776495		\$ 43,604.68
SPECIAL AID	12/7/2016	662569-662579	662569	\$ 23,959.09
	12/14/2016	662580-662599	662590	\$ 3,250.44
	12/21/2016	662600-662601		\$ 710.87
	12/22/2016	662602-662604		\$ 5,006.38
CAPITAL	12/7/2016	41654		\$ 21,825.00
	12/21/2016	41655-41656		\$ 10,851.82
T&A	12/7/2016	231725-231726		\$ 1,265.98

TOTAL # CHECKS AUDITED 294

TOTAL \$ AMOUNT AUDITED \$ 503,370.96



CLAIMS AUDITOR SIGNATURE



DATE



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**\*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	District
CONFIRMING PO- INVOICE DATE PRIOR TO PURCHASE ORDER DATE	182186	Kabric's	592.80	None	None	PO's process should be complete prior to requesting goods & services.	District
CONFIRMING PO- INVOICE DATE PRIOR TO PURCHASE ORDER DATE	776481	Elmira Heights School District	961.15	None	None	PO's process should be complete prior to requesting goods & services.	District
CONFIRMING PO- INVOICE DATE PRIOR TO PURCHASE ORDER DATE	776484	Hobart Sales & Service	42.60	None	None	PO's process should be complete prior to requesting goods & services.	District
CONFIRMING PO- INVOICE DATE PRIOR TO PURCHASE ORDER DATE	776485	I.D. Booth	20.37	None	None	PO's process should be complete prior to requesting goods & services.	District
CONFIRMING PO- INVOICE DATE PRIOR TO PURCHASE ORDER DATE	776486	IRR Supply	534.19	None	None	PO's process should be complete prior to requesting goods & services.	District
CONFIRMING PO- INVOICE DATE PRIOR TO PURCHASE ORDER DATE	182334	NYSBA	275.00	None	None	Annual Due's should be set up as recurring PO's to avoid confirming PO's in the future.	District
SALES TAX CHARGED	182225	Chemung Canal Visa	602.58	\$2.72 charged in sales tax.	None, paying to avoid late fee's and additional charges on the credit card.	Tax exempt form was used for all purchases; hotel charged tax on meals charged to the room. They did credit the room tax.	District
SALES TAX CHARGED	182226	Chemung Canal Visa	3,198.59	\$1.62 charged in sales tax.	None, paying to avoid late fee's and additional charges on the credit card.	Tax exempt forms should be used when necessary as the district is a tax exempt entity.	District
SALES TAX CHARGED	182226	Chemung Canal Visa	3,198.59	\$2.62 charged in sales tax.	None, paying to avoid late fee's and additional charges on the credit card.	Tax exempt forms should be used when necessary as the district is a tax exempt entity.	District

MISSING APPROVAL SIGNATURE	182226	Chemung Canal Visa	3,198.59	1 of 19 charges missing signature.	12/2 AP requested appropriate signature; 12/16 signature now on file.	Paying without approval signature to avoid late charges on the district credit card.	District
INCORRECT BUDGET CODE	182186	Kabric's	592.80	Tackle-Twill for Cheerleading Uniforms coded under an equipment code.	12/8/16 Accountant recoded to a contractual code - district in agreement.	Budget codes should be verified during the Purchasing Process	District
INCORRECT BUDGET CODE	182226	Chemung Canal Visa	3,198.59	\$343.70 Hotel stay for BOE Member was broken down between BOE & Superintendent budget code.	12/14 Accountant recoded hotel stay to the 1010 code.	When more than one budget code is on a PO AP to specify for input where to allocate charges.	CBO
INCORRECT BUDGET CODE	182226	Chemung Canal Visa	3,198.59	\$20.17 Meal for two BOE Members was broken down between BOE & Superintendent budget code.	12/14 Accountant recoded the meal charge to the 1010 code.	When more than one budget code is on a PO AP to specify for input where to allocate charges.	CBO
INCORRECT BUDGET CODE	182226	Chemung Canal Visa	3,198.59	\$206.00 in Meals for Superintendent, Assistant Superintendent & 2 BOE Members all allocated to the Superintendent Budget code 1240	12/14 Accountant recoded the meal charge 50/50 between 1240 & 1010.	When more than one budget code is on a PO AP to specify for input where to allocate charges.	CBO
INCORRECT BUDGET CODE	182226	Chemung Canal Visa	3,198.59	\$58.66 in Meals for Superintendent, Assistant Superintendent & 2 BOE Members all allocated to the Superintendent Budget code 1240	12/14 Accountant recoded the meal charge 50/50 between 1240 & 1010.	When more than one budget code is on a PO AP to specify for input where to allocate charges.	CBO
INCORRECT BUDGET CODE	182226	Chemung Canal Visa	3,198.59	\$217.00 in Meals for Superintendent, Assistant Superintendent & 2 BOE Members all allocated to the Superintendent Budget code 1240	12/14 Accountant recoded the meal charge 50/50 between 1240 & 1010.	When more than one budget code is on a PO AP to specify for input where to allocate charges.	CBO
INCORRECT BUDGET CODE	182274	Automotive Service Reladyne LLC	102.40	WinCap was allowed to automatically breakdown charge between the three budget codes on the PO.	12/22 Accountant recoded check per receiving paperwork.	When more than one budget code is on a PO AP to specify for input where to allocate charges.	CBO

OTHER: SPECIFY	662569	Trudy Cain	69.22	Conference meal reimbursement; one receipt was not itemized but was reimbursed.	AP to void check and deduct amount of non-itemized receipt.	Expense Reimbursement Regulation 6830-R specifies itemized receipts are required for reimbursement.	Undetermined
OTHER: SPECIFY	662590	Sarah McDivitt	101.03	Wrong amount/clerical error	AP to void check and make corrections.	None	CBO
OTHER: SPECIFY	182289	Crest/Good Manufacturing	374.35	\$7.25 missed in discounts.	None	None	Undetermined
OTHER: SPECIFY	182372	Tops Market	733.76	1 of 12 invoices short paid in error.	AP to void & make appropriate corrections.	None	CBO
OTHER: SPECIFY	182382	Winsupply of Elmira	8.14	.16 missed in discount.	None	None	Undetermined

TOTAL CHECKS W/ DC 22

PERCENT TO TOTAL CHECKS 7.48%