

**HORSEHEADS SCHOOL DISTRICT
CLAIMS AUDITOR REPORT
FOR THE MONTH OF JANUARY 2017**

FUND	CHECK DATE	CHECK NUMBERS	VOIDED CHECKS	TOTAL
GENERAL FUND	1/3/2017	182396		\$ 1,000.00
	1/4/2017	182397-182425		\$ 30,965.56
	1/11/2017	182426-182508	182437, 182480	\$ 110,367.33
	1/18/2017	182509-182566		\$ 118,409.34
	1/25/2017	182567-182619		\$ 35,319.64
	1/31/2017	182620-182624		\$ 2,887.33
	SCHOOL LUNCH	1/9/2017	776496-776509	
SPECIAL AID	1/4/2017	662605		\$ 1,175.00
	1/11/2017	662606-662608		\$ 5,674.03
	1/18/2017	662609		\$ 110.11
	1/25/2017	662610		\$ 1,008.00
	1/31/2017	662611		\$ 4,730.90
CAPITAL	1/4/2017	41657		\$ 190.00
	1/11/2017	41658		\$ 16,250.00
	1/25/2017	41659-41660		\$ 5,651.00

TOTAL # CHECKS AUDITED 254

TOTAL \$ AMOUNT AUDITED \$ 376,344.91

Dina M. Rice
CLAIMS AUDITOR SIGNATURE

2/1/17
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	
MISSING APPROVAL SIGNATURE	182503	Verizon	2,205.81	1 of 5 invoices missing approval signature.	1/12 AP to request signature.	Signature on file.	CBO
INCORRECT BUDGET CODE	182411	Thomas Jansen	83.77	Reimbursement coded under Girls Tennis; event was Cross Country.	1/4 Accountant recoded check based on paperwork/event.	Budget codes should be verified on Request to Attend Conference Forms & Conference Reimbursement Forms.	District
INCORRECT BUDGET CODE	776508	Robertson Restaurant Service, LLC	181.78	Labor and supply charges on invoice; wrong budget codes used for each; inverted.	1/10 Accountant recoded check based on invoice detail.	District wrote out wrong break down on invoice; AP should double check budget codes when writing up for payment.	Undetermined
INCORRECT BUDGET CODE	182584	Ferrario Auto Team	48.80	Computer was allowed to break down invoice between four budget codes on PO.	1/25 Accountant recoded check based on receiving paperwork; code specified by signor.	When more than one budget code is on a PO AP is to specify for input where to apply charges.	CBO
OTHER: SPECIFY	182437	Crest/Good Manufacturing	2,777.12	Took a total of \$56.46 in discounts we were not eligible for. Invoice terms 2% 10 - Invoices are dated 12/15/16 we missed the discount opportunity.	AP to void check to pay full invoice amounts.	Discounts should be taken when eligible; unable to take a discount when the terms are not met.	CBO
OTHER: SPECIFY	182480	Pupil Transportation Safety Inst.	125.00	Paying off registration; PO was mailed; vendor accepts PO's and issues invoices once a PO is on file.	AP to void check & wait for invoice to make payment.	When possible best practice is to pay off an invoice.	CBO
OTHER: SPECIFY	182518	Crest/Good Manufacturing	4,328.69	\$86.16 missed in discounts.	None	Vendor offers 10% within 10 days of invoice date which is not feasible by the time the mailed invoices are received, approved & processed.	N/A
OTHER: SPECIFY	182564	WinSupply of Elmira	790.61	\$15.81 missed discount.	None	None	Undetermined

OTHER: SPECIFY	182583	Excel Class: Glenn Harris	159.00	Introduction to Excel Class took place in NYC. Costs of travel; meals and course seem excessive. GST BOCES offers the same course locally for \$60 one day. Fred Pryor Seminars offers the same course in Syracuse for \$79 one day.	None	When seeking training/seminars prices and content should be compared for value and cost effectiveness.	District
OTHER: SPECIFY	182590	Horizon Solutions	756.85	\$2.98 in missed discounts on 4 of 6 invoices.	None	None	Undetermined
OTHER: SPECIFY	182601	OCLC Inc.	346.11	Eligible to receive .28 discount by 1/31.	None	Not fiscally logical to void/reissue special check run for .28 discount.	CBO
OTHER: SPECIFY	182613	Supplyworks	3,068.83	\$30.58 missed in discounts over four invoices.	None	Discount terms are 10 days from date of invoice; we will not be able to take advantage of discounts by the time they are received and approved. Suggest contacting the vendor for an electronic copy (emailed) invoice so we can start to take advantage of discounts in the future.	Undetermined
OTHER: SPECIFY	182622	Shawn McDonough	300.30	Introduction to Excel Class took place in NYC on 12/29/16. Costs of travel; meals and course seem excessive. Comparable classes locally offered.	None	When seeking training/seminars prices and content should be compared for value and cost effectiveness.	District

TOTAL CHECKS W/ DC

11

PERCENT TO TOTAL CHECKS

4.33%