

**SUMMARY OF BILLING ERRORS (RELEASED BY DBAPPLETON)
IDENTIFIED AS A RESULT OF THE VANCOUVER COASTAL REGIONAL ABORIGINAL PLANNING COMMITTEE**

Amount	Explanation	Status
dbappleton expense invoicing errors		
1,200.00	An error in an excel spreadsheet formula resulted in the packaged office fee being billed on the statement of account, and then billed in error on the invoice. This error was repeated over several months.	<i>Reimbursed to client at two points February 29, 2004 and March 31, 2004</i>
1,200.00		
600.00		
600.00		
600.00		
700.00		
396.77	An entry error resulted in a telephone amount being charged incorrectly	<i>Credit issued</i>
Committee expense errors		
870.13	Committee member was paid twice – once by dbappleton and once by the host agency	<i>Credit issued to retainer (dbappleton has assumed this loss)</i>
155.10	Ticket change fee billed to the retainer and host agency	<i>Credit issued</i>
370.30	Printing charge billed to the retainer and host agency	<i>Credit issued</i>
13.70	Courier charge billed to the retainer and host agency	<i>Credit issued</i>
217.68	June 1-15 expense summary was used for the June 16-30 invoice in error. The actual June 16-30 expenses were not billed and the difference between the actual expenses and billed expenses was 217.68	
604.18	Sum of a series of expenses that were billed in error to the retainer and host agency	<i>Credit issued</i>
209.00	A sub-contractor was reimbursed in November from a fax copy of a receipt and the amount was billed again in January when the original arrived in the mail	<i>Credit issued</i>
615.48	Meeting room costs billed in error	<i>Credit issued</i>
1,123.67	4 conference calls billed in error	<i>Credit issued</i>
2,019.68	Same expense claim paid twice to different payees	<i>dbappleton has assumed this loss</i>
1,079.77	Committee member reimbursed twice once directly and once to their host agency	<i>dbappleton has assumed this loss</i>
1,364.67	Printing charge billed to the retainer and host agency	<i>Credit issued</i>
855.31	Printing charge billed to the retainer and host agency	<i>Credit issued</i>
44.94	Catering charge billed to the retainer and host agency	<i>Credit issued</i>
205.02	Meeting charge billed to the retainer and host agency	<i>Credit issued</i>
511.46	Catering charge billed to the retainer and host agency	<i>Credit issued</i>
1,000.00	Credit not recorded against retainer	<i>Credit issued</i>
Committee short billing errors		
(672.93)	This amount was credited to the client when it should have been charged to the client	<i>Deducted from retainer balance</i>
(1,200.00)	This amount was not included on an excel spreadsheet formula thus the client was not charged for this expense	<i>Deducted from retainer balance</i>
<i>Note: The committee's bookkeeper processed in excess of approximately \$125,000.00 in committee expenses through dbappleton's financial system.</i>		

Amount	Explanation	Status
dbappleton fee invoicing errors		
1,861.08	Contract position was billed at a higher rate in error over 6 billing periods for two positions (each contract position was billed \$155.09 above the contract rate (April, May and June '03))	<i>Credit issued</i>
(992.63)	Sept 03 -Under billing in fee calculation	<i>Charged to client</i>
560.00	Nov 03 - Over billing in fee calculation	<i>Credit issued</i>