

- () Required
- (X) Local
- () Notice

APPOINTMENT AND DUTIES OF THE CLAIMS AUDITOR

The Board of Education will designate and appoint a claims auditor for the district. The claims auditor shall serve at the discretion of the Board. The claims auditor shall report directly to the Board. The claims auditor may not be a member of the Board of Education; the clerk or treasurer of the Board; the Superintendent of Schools or other official of the district responsible for business management; the person designated as purchasing agent; clerical or professional personnel directly involved in accounting and purchasing functions of the district, the individual or entity responsible for the internal audit function, the independent auditor responsible for the annual external audit.

The claims auditor is responsible for formally examining, allowing or rejecting all accounts, charges, claims or demands against the school district. The auditing process should determine:

1. that the proposed payment is for a valid and legal purpose;
2. that the obligation was incurred by an authorized district official;
3. that the items for which payment is claimed were in fact received or, in the case of services, that they were actually rendered;
4. that the obligation does not exceed the available appropriation; and
5. that the submitted voucher is in proper form, mathematically correct, does not include previously paid charges, and is in agreement with the purchase order or contract upon which it is based.

The claims auditor shall provide periodic written reports as may be requested by the Board.

Cross-ref: 6680, Internal Audit Function

Ref: Education Law §§1604 (35); 1709(20-a); 1724; 2509; 2526; 2554(b)
8 NYCRR §170.12(c)
Matter of Levy, 22 EDR 550 (1983)

Adoption date: January 17, 2019

CLAIMS AUDITOR EXHIBIT

Checklist for Audit of Claims

Beginning check number _____

Ending check number _____

I hereby certify that the attached schedule of claims has been audited. All claims have been checked for the following:

- _____ Mathematical accuracy (extensions, additions, and calculations or discounts)
- _____ Duplicate payments (previously paid invoices from vendors have been checked to be sure payment is not a duplicate)
- _____ Vouchers have been checked against purchase orders
- _____ Travel vouchers are properly itemized (travel vouchers must contain purpose of travel, dates and points of travel and approved rate)
- _____ Vouchers for personal service are properly itemized (vouchers must contain purpose, date of service, length of service and approved rate)
- _____ Receipts of goods and services are attached to claims
- _____ Check to see whether there is an agreement with vendor not to pay late charges. If so, deduct late charges
- _____ Sales taxes have not been paid (with the exception of sales taxes on meals)
- _____ Mileage and meal claims (incl. sales tax) do not exceed authorization
- _____ All claims are for proper school district expenditures

Pre-audit has been completed:

Accounts Payable Clerk

Date

Certified:

Claims Auditor

Date

Adoption date: January 17, 2019