

CLAIMS AUDITOR

The Board of Education will designate and appoint a claims auditor for the district. The claims auditor shall serve at the pleasure 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 or other official of the district responsible for business management; the person designated as purchasing agent; and/or 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, and/or a close or immediate family member of an employee, officer or contractor providing services to the district. For purposes of this policy, a close family member shall be defined as a parent, sibling or nondependent child, and an immediate family member shall be defined as a spouse, spouse equivalent, or dependent (whether or not related).

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 that the:

1. proposed payment is for a valid and legal purpose;
2. obligation was incurred by an authorized district official;
3. items for which payment is claimed were in fact received or, in the case of services, that they were actually rendered;
4. obligation does not exceed the available appropriation; and
5. 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: April 6, 2006
1st Revision date: January 18, 2018

CLAIMS AUDITOR EXHIBIT

The top section is for claims that require additional information or correction (i.e. no sign off on the packing slip that material / service has been received or taxes included in invoice, etc.). The bottom section contains the reference numbers of the claims audited and approved for release (there are multiply lines to account for non-consecutive numbers). For claims requiring additional information or correction, email may be used to communicate the invoice has been corrected and is approved to be released.

INTERNAL CLAIMS AUDIT Date

Ref #	Vendor	Description	Value of Claim

Note(s): _____

The following may be released:

Warrant No.	TE Fund	Beginning #	-	Ending #	With no exceptions.
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Warrant No.	Capital Fund	Beginning #	-	Ending #	With the exception of Ref #nnnn and nnnn as noted above.
		Nnnn	-	Nnnn	
		Nnnn	-	Nnnn	

Warrant No.	Cafeteria Fund	Beginning #	-	Ending #	With no exceptions.
		Nnnn	-	Nnnn	
		Nnnn	-	Nnnn	

Warrant No.	Federal Fund	Beginning #	-	Ending #	With no exceptions.
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Warrant No.	T & A Fund	Beginning #	-	Ending #	With no exceptions.
		Nnnn	-	Nnnn	

Warrant No.	General Fund	Beginning #	-	Ending #	With the exception of Ref #nnnn and nnnn as noted above.
		nnnn	-	Nnnn	
		nnnn	-	Nnnn	

Internal Claims Auditor

Adoption date: January 18, 2018