

## CLAIMS AUDITOR

The Board of Education will annually designate and appoint a claims auditor for the District. The claims auditor shall serve at the pleasure of the Board. The claims auditor shall be bonded in accordance with Board policy. The claims auditor shall report directly to the Board the results of audits of claims.

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; a close or immediate family member of an employee, officer or contractor providing services to the District as defined in the Commissioner's Regulations; the person designated as purchasing agent; and/or clerical or professional personnel directly involved in accounting and purchasing functions of the District; the internal audit function designee; or the independent auditor. The individual claims auditor and/or organization through which the claims auditor is to be engaged must meet the test of independence as described in the Commissioner's Regulations.

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;
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;
6. that reimbursements for expenses authorized by law or Board policy are determined to be just and necessary; and
7. that all payments for which there is a prerequisite for competitive bidding or a request for proposals are in accordance with legal and Board policy mandates.

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

The claims auditor shall be supervised by the Superintendent of Schools for the purposes of time, attendance and location.

Cross-ref: 6680, Internal Audit Function

Ref: Education Law 1604(35); 1709(20-a); 1724; 2509; 2526; 2554(b); General Municipal Law 77-b; 8 NYCRR 170.2

Matter of Levy, 22 EDR 550 (1983)

**Adopted: January 17, 2007; Renumbered 6650 (formerly 1335) December 3, 2008**