

# POLICY

2016

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BY-LAWS

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**SUBJECT: APPOINTMENT AND DUTIES OF THE INTERNAL CLAIMS AUDITOR**

The Board shall appoint annually an internal claims auditor who shall hold the position subject to the pleasure of the Board. No person shall be eligible for appointment to the office of internal claims auditor who shall be:

- a) A member of the Board;
- b) The Clerk or Treasurer of the Board;
- c) The official of the District responsible for business management;
- d) Clerical personnel directly involved in accounting and purchasing functions.

Valid claims against the District shall be paid by the Treasurer only upon the approval of the internal claims auditor.

The Internal Claims Auditor is responsible for formally examining, allowing or rejecting all accounts, charges, claims or demands against the school district in accordance with Board Policy. 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;
- 6. that claims have the proper approval of the Purchasing Agent.

The Claims Auditor will prepare a written summary of their findings and submit it to the Board on at least a quarterly basis.

Education Law Section 1709(20-a)

Adopted 3/31/16