

***Claims Auditor Report  
Certification of Warrant  
Audit of Disbursements  
September 2022***

**Checks issued off-cycle this month:** *There are too many checks issued off-cycle. The District should put steps in place to prevent these activities or at least kept to a minimum, or emergency basis only.*

**Confirming Purchase Orders** - (Goods or services began/received prior to the PO being issued):

None noted

**Prior Year Invoices:**

**Additional Information/Adjustments Necessary for Approval:** *As a result of limited/staff shortages, Administrator should delegate where possible, approvals for certain activities.*

**Other observations/ comments:**

**Signatures:** In order to ascertain signatures to the signor, signatures should be legible enough to identify the Administrator – or a copy of all Administrator's signatures would be beneficial to the process.

An Administrator should not have two different signatures. Signatures should be consistent across all documents. While it should be similar, it should not be written so it can be easily manipulated.

Signatures should not be located anywhere on the document. One should pay special attention to where one signs.

**Board Resolution and evidence of approval:** There are instances where Claims for payments are submitted without supporting documentation.

The focus in the department should be on the bigger picture, the New York State Education Department (NYSED), is the ultimate reviewer.

*Sandra C. Myke*

Sandra C. Myke,  
Claims Auditor  
10/20/22