

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

The Board may adopt a resolution establishing the appointment of a Claims Auditor who shall hold the position subject to the pleasure of the Board and report directly to the Board on the results of audits of claims. The Board may require that the Claims Auditor report to the Clerk of the District or the Board, or to the Superintendent for administrative matters such as workspace, time and attendance.

### **Qualifications**

The Claims Auditor must have the necessary knowledge and skills to effectively audit claims including experience with purchasing, bidding and claims. The Claims Auditor must be bonded prior to assuming his/her duties.

No person shall be eligible for appointment to the office of Claims Auditor who shall be:

- a) A member of the Board;
- b) The Clerk or Treasurer of the Board;
- c) The Superintendent or official of the District responsible for business management;
- d) The Purchasing Agent;
- e) Clerical or professional personnel directly involved in accounting and purchasing functions of the District or under the direct supervision of the Superintendent;
- f) The individual or entity responsible for the internal audit function (the Internal Auditor);
- g) The External (Independent) Auditor responsible for the external audit of the financial statements;
- h) A close or immediate family member of an employee, officer, or contractor providing services to the District. A "close family member" is defined as a parent, sibling or nondependent child; an "immediate family member" is a spouse, spouse equivalent, or dependent (whether or not related).

The Claims Auditor is not required to be a resident of the District and shall be classified in the civil service exempt class.

The Board may delegate this claims audit function by using inter-municipal cooperative agreements, shared services through a Board of Cooperative Educational Services, or independent contractors, providing that the individual or organization serving as independent contractor meets the following standards for independence between the Claims Auditor and the District:

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