Board of Education Policy

DUTIES OF THE CLAIMS AUDITOR

The Claims Auditor is an integral part of a properly designed system of internal controls. The position was created to carry out the important Board responsibility to verify the appropriateness of all claims paid by the District.

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 of Schools 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 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; 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.

The Claims Auditor shall provide periodic written reports as may be requested by the Board.

Reference: Education Law §§1709(20-a); 1724
8 NYCRR, §170.12
Matter of Levy, 22 EDR 550 (1983)

Adopted:	02/09/2005			
Reviewed:	11/18/2009	08/26/2015	11/20/2019	01/22/2025
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