North Merrick Board of Education Policy

3430

CLAIMS AUDITOR

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.

Claims Auditor Responsibilities:

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; 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.

Payments Prior to Audit:

Payments of claims for public utility services, postage, freight and express charges may be made in advance of audit in accordance with Section 1724.3 and 2524.2 of the Education Law.

Ref: Education Law §§1604 (35); 1709(20-a); 1724; 1724. 2509; 2526; 2524.2 , 2554(b)
8 NYCRR §170.2
Matter of Levy, 22 EDR 550 (1983)

First Reading: March 14, 2017
Adoption: April 4, 2017