

INTERNAL CLAIMS AUDITOR

The Internal 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 annually designate and appoint an Internal Claims Auditor for the district. The Internal Claims Auditor shall serve at the pleasure of the Board. The board shall, at least once every five years, consider proposals from interested parties (including the incumbent) qualified for the position of Internal Claims Auditor.

The Internal Claims Auditor is responsible for formally examining all accounts, charges, claims or demands against the school district. The auditing process should determine:

1. That the proposed payment is for valid and legal purpose;
2. That the obligation was approved by an authorized district official;
3. That the terms 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.

Ref: Education Law §§1709(20-a): 1724; 2509; 2526; 2554(b)
NYCRR, §170.2

Former policy 8120

Note: Policy adopted on 1/13/05

Revised and Adopted: 12/12/07