

**CENTER MORICHES UNION FREE SCHOOL DISTRICT
BOARD OF EDUCATION POLICY**

CLAIMS AUDITOR

The Board of Education will designate and appoint a claims auditor for the district. The claims auditor shall have the knowledge and skills to effectively audit the claims. The claims auditor shall have the experience and knowledge of legal requirement associated with school district operations, purchasing, bidding, and claims.

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 claims auditor shall certify that each claim listed on the warrant was audited and payment was authorized.

The claims auditor is responsible for formally examining, allowing or rejecting all accounts, charges, claims or demands against the school district, except contracted wages and debt services. 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 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 with original documentation attached, 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 monthly written reports as may be requested by the Board. These reports shall include:

1. a listing of all warrants for the month;
2. a certification that all claims were audited and payment authorized; and
3. identification of all claims that were questioned by the claims auditor.

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

Adopted: 08/17/11