

EAST QUOGUE UNION FREE SCHOOL DISTRICT

CLAIMS AUDITOR

POLICY 6650

The Board of Education hereby establishes the Office of Claims Auditor in the School District. In addition, the Board of Education may adopt a resolution establishing the office of Deputy Claims Auditor who shall act as the Claims Auditor in the absence of the Claims Auditor. The Claims Auditor shall serve at the pleasure of the Board of Education. The Claims Auditor shall be bonded and shall report directly to the Board of Education. No person shall be eligible for appointment as the Claims Auditor or Deputy Claims Auditor who is also a member of the Board of Education; the clerk or treasurer of the Board of Education; the Superintendent of Schools or other official of the School 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 School 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 School 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 individual selected for the position of Claims Auditor shall be either a Certified Public Accountant or someone who is familiar with school district claims auditing techniques by way of actual prior experience.

In lieu of appointing an individual as the Claims Auditor, the Board of Education shall be permitted to delegate the claims audit function to one or more independent entities by using (1) inter-municipal cooperative agreements, (2) shared services to the extent authorized by Education Law Section 1950, or (3) independent contractors, to fulfill this function.

The Claims Auditor is responsible for formally examining, allowing or rejecting all accounts, charges, claims or demands against the School District. The claims 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 School 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;
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; and
6. That the expenses are charged to the proper budgetary code.

Although the Claims Auditor is not required to monitor the School District's business and accounting practices, in the event that the Claims Auditor observes any business or accounting practices which are, in the Claims Auditor's opinion, questionable or in need of improvement, the Claims Auditor shall promptly report such observations to the Board of Education.

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

Cross-ref; 6010 *et seq.* as appropriate

Ref: Education Law §§ 1709(20-a); 1724 8
NYCRR §170.12(c)

Adoption Date: December 12, 2016