

INTERNAL CLAIMS AUDITOR

Appointment of the Internal Claims Auditor

The Board of Education will designate and appoint an internal claims auditor for the BOCES with Education Law, §§ 1950(4)(k). The internal claims auditor shall serve at the pleasure of the Board.

Responsibilities of the Internal Claims Auditor

The internal claims auditor is authorized, and has responsibility, to act in lieu of the Board to assure that only claims that are proper charges against the BOCES are paid. Upon appointment of the internal claims auditor, the powers and duties of the Board with respect to auditing, allowing or rejecting all accounts, charges, claims or demands against the school district shall devolve upon and be exercised by the internal claims auditor.

The internal claims auditor shall make periodic reports to the Board, no less than once a month, of all claims for payment reviewed and claims paid. The internal claims auditor shall personally review and certify any such claim in order to authorize payment for such by the district treasurer. Prior to certifying any claim for payment, the internal claims auditor shall determine:

1. that the proposed payment is for a valid and legal purpose;
2. that the obligation was incurred and approved by an authorized BOCES official;
3. that sufficient appropriations are available to pay the claim;
4. that the claim is in accordance with the BOCES purchasing policy – Board Policy No. 6-102 and other Board policies, as applicable;
5. that the item(s) for which payment is claimed are documented as having been received or, in the case of services, that they are documented as rendered, provided, however, that such requirement shall not preclude payment in advance of registration fees for conferences, training or authorized membership fees; and
6. that the submitted voucher is in proper form, sufficiently itemized to understand the transaction, mathematically correct, does not include previously paid charges, does not include sales tax, includes discounts (as applicable) and is in agreement with the purchase order, claim, contract or claim form upon which it is based.

ADOPTED: 7/13/06
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