

Policy # 60

INTERNAL AUDIT POLICY

The Board of Education will designate and appoint an internal claims auditor to be responsible for overseeing the audit of all claims to the District according to local procedures and requirements and New York State and federal laws and regulations, and general auditing and accounting practices. The internal claims auditor shall serve at the pleasure of the Board and shall report directly to the Board. The internal claims auditor cannot be a school Board member, Superintendent, Clerk of the Board, Treasurer, official responsible for business management, purchasing agent, or staff directly involved in accounting and purchasing functions. Delegation for claims auditor services may be through inter-municipal cooperative agreements, shared services through BOCES, or an independent contractor. The claims auditor need not be a District resident.

The internal claims auditor shall be responsible for formally examining, allowing or rejecting all accounts, charges, claims or demands against the School District. The auditing process shall 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 internal claims auditor will certify all claims as ready for payment directly to the Treasurer. All claims shall be presented to and approved by the internal claims auditor prior to payment. The internal claims auditor and the Treasurer shall develop appropriate procedures for the auditing of District claims by the internal claims auditor.

First Reading:	May 17, 2017
Second Reading:	June 7, 2017
BOE Adoption:	June 7, 2017