

CLAIMS AUDITOR

The BOCES Board will designate and appoint a claims auditor for the BOCES. The claims auditor shall serve at the pleasure of the BOCES Board and shall report directly to the BOCES Board. The claims auditor may not be a member of the BOCES Board; the clerk or treasurer of the BOCES Board; the District Superintendent or other official of the BOCES 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 BOCES.

The claims auditor is responsible for formally examining, allowing or rejecting all accounts, charges, claims or demands against the BOCES. 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 BOCES 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 claims auditor shall provide periodic written reports as may be requested by the BOCES Board.

Cross-ref: 6680, Internal Audit Function

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

Adoption date: December 15, 1986

Ratified: January 26, 1987

Amended: December 17, 2007

CLAIMS AUDITOR EXHIBIT**Checklist for Accounts Payable Clerk/Claims Auditor****1. Purchase Orders**

When invoice is received:

- Make sure all items are received
- Determine whether partial or complete payment to be made
- Make sure charges are correct by scrutinizing bill for tax
- Run tape for each item on invoice including shipping/handling and attach to invoice
- Review late fees and other charges
- Mark on PO date to be paid and amount to be paid
- Initial PO signifying all of the above was done
- Initial and date invoice that above was done

2. Claims and other bills not on PO

When invoice or claim is received:

- Make sure it is not a duplicate payment if not original invoice and over 60 days
- Check charges, IE tax, late fees, overcharges
- Make sure services were rendered
- Make sure invoice and receipt, if any, match
- Initial and date invoice or claim that all of the above was done

When ready to pay:

- Take a machine tape
- Give to Claims Auditor
- Input items to computer
- When finished run checks to printed report
- Match total to tape and check for errors
- Correct if any errors

When ready to run checks:

- Run Warrant Report
- Give invoices, POs Warrant Report and checks to be printed report to Claims Auditor
- When Claims Auditor is done it should be given back to accounts payable clerk to be mailed out

Note: The above procedures are to be followed for all funds where applicable.

Checklist for Claims Auditor after checks are printed

Claims Auditor will receive:

- PO's and checks
- Backup
- Warrant Report and checks to be printed

Claims Auditor will perform the following:

- Match each check to backup making sure the Accounts Payable Clerk has made the proper payment by:
 1. Matching check to PO and Warrant Report and verifying no duplicate payments
 2. Verify matching tape to equal Total Warrant Report
 3. Sign Warrant Report

Note: The above procedures are to be followed for All Funds

Adoption date: December 17, 2007