

Adopted 11.09.11

SUBJECT: APPOINTMENT AND DUTIES OF THE CLAIMS AUDITOR

The Board may adopt a resolution establishing the appointment of a Claims Auditor who shall hold the position subject to the pleasure of the Board and report directly to the Board except that the claims auditor shall report to the Superintendent for administrative matters such as workspace, time and attendance.

No person shall be eligible for appointment to the office of Internal Claims Auditor who shall be:

- a) A member of the Board;
- b) The Clerk or Treasurer of the Board;
- c) The Superintendent or official of the District responsible for business management;
- d) The Purchasing Agent;
- e) Clerical or professional personnel directly involved in accounting and purchasing functions;
- f) The individual or entity responsible for the internal audit function;
- g) The independent auditor responsible for the annual external audit of the financial statements;
- h) A close or immediate family member of an employee or officer or contractor providing services to the district. For purposes of this subparagraph a *close family member* shall be defined as a parent, sibling or non-dependent child, and an *immediate family member* shall be defined as a spouse, spouse equivalent, or dependent (whether or not related).

The Claims Auditor is not required to be a resident of the District and shall be classified in the civil service exempt class.

The Board may delegate this claims audit function by using inter-municipal cooperative agreements, shared services through a Board of Cooperative Educational Services, or independent contractors.

(Continued)

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Valid claims against the District shall be paid by the Treasurer only upon the approval of the Claims Auditor. The Claims Auditor shall:

- a) Examine all claim forms with respect to the availability of funds within the appropriate codes and adequacy of evidence to support the District's expenditure;
- b) Certify that each claim listed on the warrant was audited and payment was authorized.
- c) Meet such other requirements as may be established by the Regulations of the Commissioner of Education and/or the Comptroller of the State of New York.

Education Law Section 1709(20-a),
8 New York Code of Rules and Regulations (NYCRR)
Section 170.12(c)