

CLAIMS AUDITOR/Format and Audit of Claims

The Board of Education shall designate and appoint an Internal Claims Auditor for the District. The Board may also appoint an assistant Internal Claims Auditor to carry out the functions of the claims auditors when the claims auditor is unavailable or unable to carry out authorized activities.

The Internal Claims Auditor has the powers and duties of the Board of Education with respect to allowing or rejecting all accounts, charges, claims or demands against the school district. The Internal Claims Auditor shall report directly to the Audit Committee and to the Board. The Internal Claims Auditor may not be a member of the Board of Education; the District Clerk or District Treasurer; the Superintendent or other official of the 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 District. Neither shall s/he be an employee of Nassau BOCES. The Internal Claims Auditor may be an independent consultant or appointed through either inter-municipal shared agreement or BOCES shared service.

The Internal Claims Auditor is responsible for formally examining, allowing or rejecting all accounts, charges, claims or demands against the school district. The auditing process should determine that the:

- 1) proposed payment is for a valid and legal purpose;
- 2) obligation was incurred by an authorized district official;
- 3) items for which payment is claimed were, in fact, received or, in the case of services, that they were actually rendered;
- 4) obligation does not exceed the available appropriation; and
- 5) 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.

Following approval of the voucher, the Internal Claims Auditor shall initial the voucher to indicate approval and stamp the attached invoice with a stamp indicating payment so that the invoice may not be rendered again.

The Internal Claims Auditor shall meet periodically with the Audit Committee and provide periodic written reports as may be requested by the Board.

Audit and approval of each claim prior to payment is required for all claims except for contracted wages and debt service. Supplemental warrants, in addition to those included on the regular schedule, may be prepared to permit approval for vouchers that cannot be unduly delayed. Vouchers reviewed for inclusion in supplemental warrants are subject to the same oversight requirements as any other regularly scheduled warrant.

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Policy 6650

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Further, the Board of Education may, by resolution, authorize the payment in advance of audit claims or public utility charges exclusive of water bills, as well as postage, freight and express charges. Issuance of any other payment prior to approval of a warrant shall be limited to emergency situations only. Regulations shall be implemented to:

- 1) provide for issuance and approval of supplemental warrants, as well as warrants for Capital Fund expenditures.
- 2) permit use of electronic means for scanning, transmitting, and approving vouchers.

Legal Reference: General Municipal Law, 1604(35); 1709(20-a); 2503(5); 2526; 2554(2-a); NYS Education Law, Sections 103 (12); 1724; Regulations of the Commissioner 170.2(a)

Guidelines developed by the NYS Office of Operations and Management Services in cooperation with the Office of Audit Services of the NYS Education Department.

Policy Adopted: December 19, 2007;

Amended: January 20, 2010

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Regulation 6650

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In accordance with the Board Claims Auditor Policy, the Internal Claims Auditor shall work with the Assistant Superintendent for Business to develop and format documentation to be used when reporting to the Audit Committee. As necessary, the Committee may recommend changes in reporting in support of the work of the Committee.

The Business Office shall prepare written procedures governing the issuance of warrants for Capital Fund Claims. Warrants may be prepared as necessary to facilitate to contractors when such claims have first been reviewed and recommended for payment by Board appointed architects, engineers, and/or construction managers, and subsequently approved by both the Executive Director for Facilities and the Assistant Superintendent for Business. The procedure for approval by the Internal Claims Auditor may include electronic transmittal of all documentation, and electronically applied signature.

The Business Office shall prepare written procedures governing the issuance of supplemental warrants for all other funds during periods of high activity or at intervals when the Internal Claims Auditor is not expected within the school district. The procedure for approval by the Internal Claims Auditor may include electronic transmittal of all documentation, and electronically applied signature.

The Business Office shall develop guidelines for issuance of emergency payments and related reporting procedures to notify the Internal Claims Auditor and Audit Committee when payments have been issued.

The Business Office shall develop procedures for scanning and electronic transmission of necessary supporting documentation for vouchers to the Internal Claims Auditor and subsequent issues of approvals using secure electronic signatures.

Regulations Approved: January 20, 2010