

RYE CITY SCHOOL DISTRICT
RYE, NEW YORK

6650

CLAIMS AUDITOR

The Board of Education will designate and appoint a claims auditor for the District. The claims auditor shall serve at the pleasure of the Board. At the beginning of every school year, the claims auditor will meet with the Audit Committee Chair to review the job responsibilities and reporting requirements. The claims auditor will be provided with the contact information for the Board President and the Chairperson of the audit Committee. The claims auditor shall report directly to the Board. The claims auditor may not be a member of the Board of Education; the clerk or treasurer of the Board; the Superintendent of Schools 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, the individual or entity responsible for the internal audit function, the independent auditor responsible for the annual external audit, and/or a close or immediate family member of an employee, officer or contractor providing services to the District. For purposes of this policy, a close family member shall be defined as a parent, sibling or nondependent child, and an immediate family member shall be defined as a spouse, spouse equivalent, or dependent (whether or not related).

The claims auditor is 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 reason;
2. that the obligation was incurred by an authorized District official by ensuring that the purchase order has been authorized in advance by the District's Purchasing Agent and is consistent with the quote and bid requirements of a Board approved contract and/or the District's Purchasing Policy (Policy 6700);
3. that the items for which payment is claimed were in fact noted as received or, in the case of services, that they were actually rendered as indicated by the superintendent's signature or his designee;
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. To ensure the vouchers/claims are mathematically correct, the claims auditor is to confirm that the accounts payable clerk has noted testing ten percent (10%) of the extensions on the invoice.

The claims auditor shall provide monthly written reports of audit findings to the Board. He or she may be requested to periodically meet with the Board and/or Audit Committee to review audit findings. If there is any fraud or funds misuse suspected or suspicion of any other illegality, the claims auditor will immediately contact the Board President and the Audit Committee chairperson directly.

References: 6680, Internal Audit Function
6700, Purchasing
Education Law §§1604 (35); 1709(20-a); 1724; 2509; 2526; 2554(b)
8 NYCRR §170.2
Matter of Levy, 22 EDR 550 (1983)

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