

INTERNAL CLAIMS AUDITOR

The Board of Education will designate and appoint an internal claims auditor for the school district at the organizational meeting. The internal claims auditor shall serve at the pleasure of the Board of Education.

The internal claims auditor is responsible for formally examining, allowing or rejecting all accounts, chargers, claims or demands against the school district.

The internal 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 school district official,
- (3) that the items for which payment is claimed were in fact received or, in the case of services, were actually rendered,
- (4) that the submitted claim voucher is in the 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 shall have access to all documents regarding financial transactions to ensure that such documents are in compliance with the law, district policy and regulations. Questions or unresolved issues will be directed to the President of the Board of Education.

The signature of approval of the internal claims auditor shall be needed for payment of a warrant, invoice or payroll. It shall constitute the same authorization for payment as a resolution of the Board of Education.

No person shall be eligible for appointment to the office of internal claims auditor who shall be a member of the Board of Education, assistant superintendent for business, school district clerk, school district clerk pro tem, treasurer, assistant treasurer, purchasing agent or directly involved in the accounting function of the school district.

ADOPTED: March 12, 1997
Revised: June 7, 2000

WAYNE CENTRAL SCHOOL DISTRICT
Ontario Center, New York 14520-0155