

**CLAIMS AUDITOR POLICY**

**PURPOSE**

New York State Education Law, Section 2580, subsection 4 states it is unlawful for funds to be used for any purpose other than that for which they are lawfully authorized. Disbursements shall be paid out after an audit by the Board of Education or as otherwise provided in Section 2580.

**AUTHORITY**

The Board of Education will designate and appoint a Claims Auditor annually at the Organizational Meeting to assume the powers and duties of the Board of Education for approving or disapproving claims against the District and retains that authority unless the Board terminates the position.

There are several individuals that are prohibited by Education Law from being a Claims Auditor. They include:

1. Board Member(s)
2. Clerk of the Board
3. Treasurer
4. Superintendent
5. Person responsible for business management
6. Purchasing Agent
7. Clerical or professional personnel directly involved in accounting and purchasing

**RESPONSIBILITIES**

The Claims Auditor is responsible for the examination and determination of allowance or rejection on all accounts, charges, claims, or demands against the District. The claims auditing process should determine:

1. That the proposed payments are for a valid and legal purpose;
2. That the obligation was incurred by an authorized District official;
3. That the items for which payment is claimed were, in fact, received or, in the case of services, 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 reports to the Board, as required, for all issues concerning Claims Audit activities and related recommendations.

The Claims Auditor will confirm to the Board annually whether all responsibilities outlined in this policy have been carried out, and perform other activities related to this policy as requested by the Board.

Cross-ref: Financial Accountability (6000)

NYSSBA Ref: Claims Auditor (6650) – Recommended Policy

Ref: Education Law §§ 1604 (35); 1709(20-a); 1724; 2509; 2526; 2527; 2580

Notes:           Adopted May 22, 2012 pursuant to Resolution No. 2011-12: 789; Amended October 28, 2021 pursuant to Resolution No. 2021-22: 243; Amended April 29, 2025 pursuant to Resolution No. 2024-25: 657

ct