

SUBJECT: **APPOINTMENT AND DUTIES OF THE CLAIMS
AUDITOR**

The Board shall appoint in accordance with law and regulation a claims auditor who shall hold the position subject to the pleasure of the Board. No person shall be eligible for appointment to the office of claims auditor who shall also be:

- a) A Trustee of the School District or member of the Board or BOCES;
- b) The Clerk or Treasurer of the School District, Board of Education or BOCES;
- c) The Superintendent of Schools or other official of the School District or BOCES responsible for business management;
- d) The person designated as purchasing agent for the School District and BOCES.
- e) Clerical or professional personnel directly involved in accounting and purchasing functions of the School District or BOCES or under the direct supervision of the Superintendent of Schools or District Superintendent..
- f) The individual or entity responsible for the internal audit function.
- g) The independent auditor responsible for the external audit of the financial statements.
- h) A close or immediate family member of an employee, officer, or contractor providing services for purposes of this paragraph "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 (weather or not related).

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;
- b) Substantiate receipts or other revenues or expenditures;
- 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)

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Reaffirmed: 8/08/05

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