

CLAIMS AUDITOR

The Board of Cooperative Educational Services will designate and appoint a claims auditor for the district. The claims auditor shall serve at the pleasure of the BOCES Board.

No person shall be eligible who shall also be:

- a trustee of the BOCES;
- the clerk or treasurer of the BOCES;
- the district superintendent or other official of the BOCES responsible for business management;
- the person designated as purchasing agent; or
- clerical or professional personnel directly involved in accounting and purchasing functions of the BOCES.

The claims auditor shall not be required to be a resident of the BOCES.

The claims auditor is responsible for formally examining, allowing or rejecting all accounts, charges, claims or demands against the BOCES. The auditing process should determine:

1. that the proposed payment is for valid and legal purposes;
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, that they are 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.

All bills must be audited and approved by the Internal Auditor before payment.