

INTERNAL CLAIMS AUDITOR

The Board of Education may assume the role, designate or appoint an internal claims auditor for the district. The internal auditor shall serve at the pleasure of the Board.

The internal claims auditor is responsible for formally examining, allowing or rejecting all accounts, charges, claims or demands against the school district. The 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 district official;
3. that the items for which payment is claimed were in fact received or, in the case of services, that they were actually rendered;
4. that the obligation does not exceed the available appropriation; and
5. that the submitted voucher is a 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.

Approved: Board of Education January 18, 2005
REVISED: August 7, 2007
February 28, 2007
January 8, 2013