

By-Laws

SUBJECT: APPOINTMENT AND DUTIES OF THE INTERNAL CLAIMS AUDITOR

The Board may adopt a resolution establishing the appointment of an Internal Claims Auditor who shall hold the position subject to the pleasure of the Board and report directly to the Board.

No person shall be eligible for appointment to the office of Internal Claims Auditor who shall be:

A member of the Board;

The Clerk or Treasurer of the Board;

The Superintendent or official of the District responsible for business management;

The Purchasing Agent;

Clerical or professional personnel directly involved in accounting and purchasing functions.

The Claims Auditor is not required to be a resident of the District and shall be classified in the civil service exempt class.

The Board may delegate this claims audit function by using inter-municipal cooperative agreements, shared services through a Board of Cooperative Educational Services, or independent contractors.

Valid claims against the District shall be paid by the Treasurer only upon the approval of the Internal Claims Auditor. The Internal Claims Auditor shall:

Examine all claim forms with respect to the availability of funds within the appropriate codes and adequacy of evidence to support the District's expenditure;

Substantiate receipts or other revenues or expenditures;

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 Sections 1604(35), 1709(20-a), 2526 and 2554(2-a) 8 New York Code of Rules and Regulations (NYCRR) Section 170.12(c)

Adoption Date: 12-16-19