

**INTERNAL CLAIMS
AUDITOR**

The Board of Education may appoint an Internal Claims Auditor according to Section 1709 (20-a) of the Education Law. Said auditor shall be bonded in such amount as the Board of Education may determine.

The duties of the Internal Auditor are:

1. Verify the accuracy of invoices.
2. Determine if purchase orders have been issued in accordance with Board of Education policy and law.
3. Compare invoices with previously approved contracts.

The Internal Claims Auditor is responsible for approving all invoices and bills that are presented for payment which are supported with documentary evidence that indicated that all policy, laws, rules and regulations regarding the expenditure of money have been complied with; this requires that the Internal Claims Auditor have access to all documents dealing with financial transactions.

The Internal Claims Auditor's signature of approval for payment in a warrant or invoice constitutes the same authorization for payment as a resolution passed by the Board, except for payroll which requires the certification of the School Business Official.

Adoption Date: 07/28/2014