

FISCAL MANAGEMENTFISCAL ACCOUNTING AND REPORTINGInternal Claims Auditor

The Board of Education will designate and appoint an internal claims auditor for the district. The internal claims 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 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.

The internal claims auditor is required to provide the Treasurer with evidence that claims have been audited and are eligible for payment. This evidence is provided through a warrant, directed to the Treasurer and certified by the Internal Claims Auditor, on which the audited vouchers have been listed.

Presentation: 3/7/90

First  
Vote: 3/21/90

Second  
Vote: 4/4/90