

LEVITTOWN UNION FREE SCHOOL DISTRICT Policy 1335

APPOINTMENT AND DUTIES OF THE CLAIMS AUDITOR

The Board of Education may adopt a resolution establishing the appointment of a Claims Auditor who shall hold the position subject to the pleasure of the Board of Education and report directly to the Board of Education on the results of audits of claims. The Board of Education may require that the Claims Auditor report to the District Clerk of the School District or the Board of Education, or to the Superintendent of Schools for administrative matters such as workspace, time and attendance.

Qualifications

The Claims Auditor must have the necessary knowledge and skills to effectively audit claims including experience with purchasing, bidding and claims. The Claims Auditor must be bonded prior to assuming their duties.

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

1. A member of the Board of Education;
2. The District Clerk or Treasurer of the Board of Education;
3. The Superintendent of Schools or official of the School District responsible for business management;
4. The Purchasing Agent;
5. Clerical or professional personnel directly involved in accounting and purchasing functions of the School District or under the direct supervision of the Superintendent of Schools;
6. The individual or entity responsible for the internal audit function (the Internal Auditor);
7. The External (Independent) Auditor responsible for the external audit of the financial statements;
8. A close or immediate family member of an employee, officer, or contractor providing services to the School District. A "close family member" is defined as a parent, sibling or nondependent child; an "immediate family member" is a spouse, spouse equivalent, or dependent (whether or not related).

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

The Board of Education may delegate this claims audit function by using inter-municipal cooperative agreements, shared services through a Board of Cooperative Educational Services (BOCES), or independent contractors, providing that the individual or organization serving as independent contractor meets the following standards for independence between the Claims Auditor and the School District.

1. Has no other responsibilities related to the business operations of the School District;

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2. Has no interest in any other contracts with, and does not provide any goods or services to, the School District; and
3. Is not a close or immediate family member of anyone who has responsibilities related to business operations of the School District, or has an interest in any other contracts with the School-District. A "close family member" is defined as a parent, sibling or nondependent child; an "immediate family member" is a spouse, spouse equivalent, or dependent (whether or not related).

Valid claims against the School District shall be paid by the Treasurer only upon the approval of the Claims Auditor. The Claims Auditor shall certify that each claim listed on the warrant was audited and payment was authorized. The Claims Auditor shall:

1. Examine all claim forms with respect to the availability of funds within the appropriate codes and adequacy of evidence to support the School District's expenditure;
2. 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.
3. Substantiate receipts or other revenues or expenditures.

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)

Re-Adopted: October 9, 2024

