

SUBJECT: APPOINTMENT AND DUTIES OF THE CLAIMS AUDITOR

The Board may adopt a resolution establishing the appointment of a Claims Auditor who shall hold the position subject to the pleasure of the Board and report directly to the Board on the results of audits and claims. The Board may require that the Claims Auditor report to the Clerk of the BOCES or the Board, or to the District Superintendent 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.

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

- a) A member of the Board;
- b) The Clerk or Treasurer of the Board;
- c) The District Superintendent or official of the District responsible for business management;
- d) The Purchasing Agent;
- e) Clerical or professional personnel directly involved in accounting and purchasing functions of the BOCES under the direct supervision of the District Superintendent;
- f) The individual or entity responsible for the internal audit function (the Internal Auditor);
- g) The External (Independent) Auditor responsible for the external audit of the financial statements;
- h) A close or immediate family member of an employee, officer, or contractor providing services to the BOCES. 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 BOCES and shall be classified in the civil service exempt class.

The Board may delegate this claims auditor function by using inter-municipal cooperative agreements, 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 BOCES:

- a) Has no other responsibilities related to the business operations of the BOCES;
- b) Has no interest in any other contracts with, and does not provide any goods or services to the BOCES; and
- c) Is not a close or immediate family member of anyone who has responsibilities related to business operations of the BOCES, or has an interest in any other contracts with the BOCES. 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 BOCES 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. He/she shall:

- a) Examine all claim forms with respect to the availability of funds within the appropriate codes and adequacy of evidence to support the BOCES expenditure;
- b) 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)

Adopted: January 14, 2009