

**MIDDLE COUNTRY CENTRAL SCHOOL DISTRICT
JOB DESCRIPTION
CLAIMS AUDITOR**

Summary: The Claims Auditor is appointed by the Board of Education for a one-year term, and serves at the pleasure of the Board. When the office of Claims Auditor has been established and filled, all powers and duties of the Board of Education, with respect to auditing and allowing or rejecting all claims against the School District shall be exercised only by the Claims Auditor in accordance with Sections 1709.20(a) and 2526 of the Education Law. The Claims Auditor is responsible for formally examining, allowing or rejecting all accounts, charges, claims or demands against the school district.

Qualifications: Section 170.2(d) of the regulations requires bonding. Experience and training in the areas of accounting and auditing is desirable. The Claims Auditor needs to be knowledgeable of state and local bidding laws and regulations as well as applicable Board Policies and Regulations.

Essential Duties and Responsibilities:

1. The Claims Auditor should not and cannot be involved in any other business or accounting functions within the district. The claims auditing process is an integral part of the district's internal control and a separation of duties must be maintained. The claims auditor must be a highly ethical individual.
2. The Claims Auditor should be familiar with the legal requirements associated with purchases in a public school environment, including bid laws, Board of Education Policy, lease and lease purchasing requirements, professional service and consultant contracts.
3. Prior to informing the Treasurer that a check can be released for payment, the auditing process should determine and the Claims Auditor will review, the claims packets for the required backup:
 - a. Including a purchase order, authorized by the Purchasing Agent;
 - b. a signed receiving ticket;
 - c. a mathematically correct original itemized invoice with appropriate discounts and tax exclusions, and bidding documentation, when appropriate;
 - d. that the proposed payment is for a valid and legal purpose;
 - e. that the obligation was incurred by an authorized district official;
 - f. that the items for which payment is claimed were in fact received or, in the case of services, that they were actually rendered;
 - g. that the submitted voucher is in proper form, does not include previously paid charges, and is in agreement with the purchase order or contract upon which it is based.

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4. When there is a question or a missing item in a voucher or claim packet, the Claims Auditor holds the packet for further investigation or until all questions/concerns are explained and/or clarified and appropriate supporting documentation is provided. In some cases, checks must be voided and corrected checks prepared.
5. The Claims Auditor shall provide periodic reports as may be requested by the Board.
6. Will withhold approval of claims—for further investigation—for the following reasons:
 - a. Discounts have not been taken/credits not taken.
 - b. Incorrect payee, address.
 - c. Verification/authorization of price increase.
 - d. Verification of price of item.
 - e. Calculation questions.
 - f. Identify location or where work was conducted in District.
 - g. Price breakdowns not provided, e.g., hourly rate, list of materials, costs, and any other related price breakdown elements.
 - h. Possible payment duplication.
 - i. Appropriate administrative approval and sign-off missing.
 - j. Verification that work is complete and/or order has been received.
 - k. Verification that purchased items were delivered to a Middle Country receiving address.
 - l. Questions regarding fees and charges.
 - m. Copy of Board resolution approval not provided for contract claims.
 - n. Original, detailed, itemized receipts; itemized hotel statements; original cancelled checks; etc, not provided.
 - o. Claim for mileage reimbursement, if combined with claim for gas purchase.
 - p. Confirmation needed indicating that employee authorized for supermarket purchases; verify appropriateness of purchases.
 - q. Travel time verification for service calls, vendors, and employee mileage charts.
 - r. Invoice not in agreement with purchase order.
 - s. Advance payments that are not permitted.
 - t. Verification of tuition rates.
 - u. Verification that bids or price quotes have been obtained for appropriate purchases, as per purchasing guidelines.

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- v. Verification that expense reimbursement is in accordance with existing policy for meals, etc.
 - w. Verification that Medicaid reimbursements are not paid for deceased retirees.
 - x. Purchases of light refreshments at meetings that do not include approval of Superintendent or Designee.
7. If the Claims Auditor should have any of the concerns listed below regarding claims that have been properly authorize, these claims will be approved for payment “subject to further future audit.” However, the item of concern will be documented for review by the Internal Auditor and will be included on a reporting/tracking form for presentation to the Board of Education Audit Committee for review and reported disposition.
- a. Method of check delivery to payees.
 - b. Clarification that item being purchases is appropriate for individual receiving item.
 - c. Holding payment until actual due date.
 - d. Verification of appropriateness of reimbursable expenses.
 - e. Request that payments for large invoices—insurance, maintenance agreements, etc.—be made in installments, when possible.
 - f. Request that employees reimburse the District for personal calls on District telephone bills.
 - g. Verification of appropriateness of petty cash reimbursements.

Reports to: Board of Education
Prepared by: James Donovan
Approved by: Dr. Roberta Gerold, Superintendent of Schools