

AUDIT OF CLAIMS

The Board will appoint an internal claims auditor to conduct the following bi-weekly validations:

- A. Examine claim forms with respect to the availability of funds within the appropriate codes.
- B. Substantiate receipts or other expenditures or revenues.
- C. Use the "Audit of Claims Checklist" on page two of this policy as a guideline.
- D. Provide all data to the entire Board for its approval at the next regular Board meeting.

AUDIT OF CLAIMS CHECKLIST

1. Does the voucher packet include the original invoice? _____
2. Does the invoice describe the goods/services purchased? _____
3. Does the invoice match the purchase order? _____
4. Was the purchase order authorized by the purchasing agent for release? _____
5. Was the original receiving copy signed and dated by the appropriate agent indicating the materials and/or services were received? _____
6. Were appropriate discounts taken? _____
7. Were any unauthorized taxes paid? _____
8. Were any charges duplicates of an item(s) already paid? _____
9. Was the item or service bid? _____
10. Is the invoice price equal to or less than the bid? _____
11. Do contract provisions and BOE minutes support the invoice submitted for professional services? _____
12. Are expenditures for a valid and legal purpose and a reasonable public expenditure? _____
13. Are reimbursement forms for mileage, conferences, travel approved by the appropriate authority? _____
14. Are funds available within the appropriate budget codes to cover the amounts indicated on the claim forms, vouchers, statements, and/or invoices? _____

Date: _____

Internal Claims Auditor: _____