

CLAIMS AUDITOR

The Peru Central School District Board of Education will annually designate and appoint a claims auditor for the district. The claims auditor shall serve at the pleasure of the Board. The claims auditor shall report directly to the Board.

The claims auditing process for which the claims auditor is responsible is an integral part of the district's internal control and a separation of duties must be maintained. The person selected as claims auditor should be a highly ethical individual with personal qualities that encourage them to have an inquisitive outlook. A claims auditor who is properly trained and motivated presents a protective shield for the district's resources

The claims auditor may not be a member of the Board of Education; the clerk or treasurer of the Board; the Superintendent of Schools or other official of the district responsible for business management; the person designated as purchasing agent; and/or clerical or professional personnel directly involved in accounting and purchasing functions of the district.

The 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. 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 claims auditor is to see that purchase orders and vouchers do not include any charges for taxes from which the district is exempt and that purchase orders and vouchers include any discounts to which the district is entitled.

The auditor shall provide periodic written reports as may be requested by the Board or the Superintendent of Schools, in order to advance the interests of sound fiscal oversight.

Adoption date: July 14, 2009