

POLICY

Spencerport Central School District

1999

1334
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By-Laws

SUBJECT: APPOINTMENT AND DUTIES OF THE INTERNAL CLAIMS AUDITOR

The Board shall appoint an internal claims auditor who shall hold the position subject to the pleasure of the Board. No person shall be eligible for appointment to the office of internal claims auditor who shall be:

- a) A member of the Board;
- b) The Clerk or Treasurer of the Board;
- c) The official of the District responsible for business management;
- d) Clerical personnel directly involved in accounting and purchasing functions.

Valid claims against the District shall be paid by the Treasurer only upon the approval of the internal auditor. The internal auditor shall:

- a) Examine all claim forms with respect to the availability of funds within the appropriate codes;
- b) Substantiate receipts or other revenues or expenditures;
- c) 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 Section 1709(20-a)

Adopted: 6/22/99