



CLAIMS AUDITOR POLICY

The Claims Auditor will be appointed by the Board to ensure that all expenditure vouchers are properly itemized and documented before payments are made. To maintain the position's independence, the claims auditor will be someone who is independent of both the purchasing and check signing functions.

Responsibilities:

- Approves vouchers and invoices submitted to the library system prior to their payment. Ensures proper documentation and itemization are provided and that payment is for proper library system purposes.
- Indicates his or her approval of claims by signing or initialing each individual voucher, which will then be forwarded to the Business Manager for the preparation of checks and to the Treasurer for approval.

Audit Checklist:

1. The voucher packet includes an original invoice.
2. The invoice specifies the description and price of the items specified on the purchase order.
3. The purchasing agent's signature authorized the release of the purchase order.
4. No unauthorized taxes are paid, discounts are taken, and shipping charges where applicable, are accurate.
5. There is a receiving signature indicating work has been completed and/or materials were delivered satisfactorily.
6. Charges are not duplicates of items already paid.
7. The proposed payment is for a valid and legal purpose.
8. The unit price billed on the invoice does not exceed the bid or contract authorization.
9. A contract or purchase order is on file supporting the amount paid.
10. There is supporting documentation if the expenditure was required to be bid.
11. There is evidence the library system policy was followed (written or verbal quotes were obtained) if the expenditure was not required to be bid.
12. The expenditure complies with Board policy (e.g., travel and conference reimbursements, meals and refreshments, credit card use).
13. Contract provisions and/or Board minutes support invoices for professional services.
14. Shipping address is Pioneer Library System address.
15. The batch printout corresponds with all voucher/invoice packets; check corresponding voucher numbers on each invoice, vendor information and total to be paid. Initial your certification to each entry on the batch printout as well as on each voucher/invoice.

Complete the Claims Auditor Report noting the total audited and total approved, date, and any inconsistencies with your signature.

16. Report any findings or concerns to the Board President and Treasurer.

Amended: September 9, 2020

Adopted: May 13, 2015