

INTERNAL AUDITOR

The Board of Education will designate and appoint an internal auditor for the district. The internal auditor shall serve at the pleasure of the Board.

The internal auditor is responsible for formally examining, allowing or rejecting all accounts, charges, claims or demands against the school district. The auditing process should determine:

6. that the proposed payment is for a valid and legal purpose;
 7. that the obligation was incurred by an authorized district official;
 8. that the items for which payment is claimed were in fact received or, in the case of services, that they were actually rendered;
 9. that the obligation does not exceed the available appropriation; and
 10. that 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.
6. that the auditor shall provide the board with an annual written report

Ref: Education Law §§1709(20-a); 1724; 2509; 2526; 2554(b)
8 NYCRR §170.2
Matter of Levy, 22 EDR 550 (1983)

1st Reading: September 28, 2004
2nd Reading & Adoption: October 26, 2004

1st Reading for Re-adoption April 24, 2014
2nd Reading and Re-adoption May 27, 2014