



Claims Auditor Policy

The Claims Auditor will be appointed by the Board of Trustees to ensure that all expenditure vouchers are properly itemized and documented. 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. Ensures proper documentation and itemization are provided and that payment is for proper library purposes.
- Indicates his or her approval of claims by signing or initialing each individual voucher.

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 receipt slip indicating work has been completed and/or materials were delivered satisfactorily.
6. Charges are not duplicates of items already paid.
7. All invoices are verified, through signature or initial, by the Library Director.
8. The payment is for a valid and legal purpose.
9. The unit price billed on the invoice does not exceed the bid or contract authorization.
10. A contract or purchase order is on file supporting the amount paid.
11. There is supporting documentation if the expenditure was required to be bid.
12. There is evidence the Library policy was followed (written or verbal quotes were obtained) if the expenditure was not required to be bid.
13. The expenditure complies with Board policy (e.g., travel and conference reimbursements and credit card use).
14. Contract provisions and/or Board minutes support invoices for professional services.
15. Shipping address is the Geneva Public Library address.
16. The batch printout corresponds with all voucher/invoice packets; check corresponding voucher numbers on each invoice, vendor information and total paid. Initial the certification to each entry on the batch printout as well as on each voucher/invoice. Initial the certification of total batch expenditures.
17. Report any findings or concerns to the Board President.

Adopted by the Board of Trustees: September 28, 2016

Amended by the Board of Trustees: 9/26/2018, 8/26/2020