



Claims Auditor Policy

The Claims Auditor will be appointed by the Geneva Public Library's ("the Library") Finance Committee 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

The Claims Auditor:

- Approves vouchers and invoices submitted to the Library prior to the monthly meeting of the Library's Board of Trustees ("the Board").
- Ensures proper documentation and itemization are provided and that payment is for proper Library purposes.
- Indicates their approval of claims by signing or initialing each individual voucher.

Audit Checklist

The Claims Auditor will ensure the following as it is applicable to each purchase and as possible given the information available to them:

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. No unauthorized taxes are paid, discounts are taken, and shipping charges, where applicable, are accurate.
4. There is a receipt slip indicating work has been completed and/or materials were delivered satisfactorily.
5. Charges are not duplicates of other items listed on the monthly list of disbursements.
6. The payment is for a valid and legal purpose.
7. The unit price billed on the invoice does not exceed the bid or contract authorization.

8. A contract or purchase order is on file supporting the amount paid.
9. There is supporting documentation if the expenditure was required to be bid.
10. The expenditure complies with Library policy (e.g., Bidding and Procurement, Conference and Travel, Corporate Credit Card).
11. Contract provisions and/or Board minutes support invoices for professional services.
12. The shipping address is the Geneva Public Library address.
13. The check details report corresponds with the list of disbursements, excluding payroll expenses.
14. Each invoice, as well as the check details report, are initialed to certify they have been reviewed
15. Request additional documentation from the Director or Finance Clerk.
16. Report any findings or concerns to the Library's Finance Committee or Board President.

Adopted by the Board of Trustees: September 28, 2016

Amended by the Board of Trustees: 9/26/2018, 8/26/2020, 4/28/2021

Reviewed by the Policy Review Committee: 6/9/2022