

TOWN OF GAINESVILLE PUBLIC LIBRARY, SILVER SPRINGS, NEW YORK

## CLAIMS AUDITOR POLICY

The Library Director of the Town of Gainesville Public Library ("the Library") will occupy, as a portion of his/her duties, the position of Claims Auditor and will ensure that all expenditure vouchers are properly itemized and documented.

### RESPONSIBILITIES

- 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 Library purposes.
- Presents the vouchers to the Board members to be reviewed and signed.

### AUDIT CHECKLIST

The Library Director, as Acting Claim 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. Charges are not duplicates of other items listed on the monthly list of disbursements.
5. The payment is for a valid and legal purpose.
6. The unit price billed on the invoice does not exceed the bid or contract authorization.
7. A contract or purchase order is on file supporting the amount paid
8. There is supporting documentation if the expenditure was required to be bid.
9. The expenditure complies with Library policy (e.g., Bidding and Procurement, Conference and Travel, Credit Card).
10. Contract provisions and/or Board minutes support invoices for professional services.
11. The shipping address is the Town of Gainesville Public Library, 10 Church Street, Silver Springs, New York 14550.
12. The check details report corresponds with the list of disbursements, excluding payroll expenses.
13. Each invoice are initialed to certify they have been reviewed.
14. Report any findings or concerns to the Library Board President and Trustees.

Adopted by the Board of Trustees: November 14, 2022