

## **CLAIMS AUDIT PLAN**

(This plan may not identify all of the items a claims auditor should evaluate; this should act as a basic guide to perform the duties of the claims auditor)

### **Objectives:**

To provide evidence (through certification) to the District Treasurer that the claims have been audited and are eligible for payment.

### **Audit Steps:**

1. Determine that the beginning check number is sequential to the last check audited for each fund.
2. The voucher packet includes an original invoice.
3. The invoice specifies the description and price of the items specified on the purchase order, less any discounts.
4. The purchasing agent's signature authorized the release of the purchase order.
5. The coding in agreement with the purchase order and type of item purchased.
6. No unauthorized taxes are paid, discounts are taken, and shipping charges where applicable, are accurate.
7. Approval of the purchasing agent as "officer giving rise to claim".
8. Receiving signature indicating work has been completed and or materials delivered satisfactorily to the District on the dates stated.
9. Charges are not duplicates of items already paid.
10. The proposed payment is for a valid and legal purpose (is it reasonable and necessary).
11. The unit price billed (invoice does not exceed the bid or contract authorization).
12. A contract is on file supporting the amount paid.
13. A "cancellation" or "paid" stamp on original invoice.

14. Signatures are those that are approved by the board or administrative regulation (signing authority).
15. If the expenditure was required to be bid is there supporting documentation.
16. If the expenditure is not required to be bid, is there evidence the District purchasing policy was followed (written or verbal quotes).
17. Does expenditure comply with Board policy (e.g., conference reimbursements, meals and refreshments, credit cards, auto use).
18. Do contract provisions and/or board minutes support invoices for professional services.
19. Do goods or services being paid for appear reasonable when independent of standard approval documentation, (i.e., are utilities being paid only for school district addresses).
20. Shipping address agrees to receiving department or school address.
21. Name and address of check agree to invoices and or voucher packet.
22. Obligation does not exceed available appropriations.
23. Indication or signature verifying your approval.