

SAMPLE – School District Claims Auditor Evaluation Form

Prepared by James M. Merrins, EdD, Executive Program Administrator
NYS School District Internal Auditing Alliance (SDIAA)

_____ **School District**
Board of Education

Board of Education Evaluation of the Claims Auditor
School Year: [YEAR] Claims Auditor: [NAME]

The Claims Auditor is an annual Board of Education (Board) appointment. The Claims Auditor directly represents and reports to the Board. The Claims Auditor is the Board’s sole claims approving representative. The Claims Auditor acts with the power and authority of the Board to review, determine the validity and approve or disapprove each expenditure of District money and serve as the Board’s check against mismanagement, waste, and/or fraud. The evaluation of the Claims Auditor is the responsibility of the Board of Education, but may be entrusted by Board policy or resolution to the District Audit Committee. In no case should the evaluation of the Claims Auditor be completed by employees of the District (Separation of Duties). – Chapter 263 of the New York State Laws of 2005.

Please rate the Claims Auditor’s performance in each category of this evaluation instrument. Comments are required.

Represents the Board of Education (community) -

- Carries out the claims oversight and approval, power and authority, entrusted to the Board of Education by New York State Law and Regulation.
- Reports directly to the Board of Education.
- Recommends changes to Board purchasing and other policies when needed to protect the district’s resources.
- Meets the expectations of the Board of Education / Audit Committee.

___ **Satisfactory** ___ **Concerns** ___ **Unsatisfactory**

Comments:

Skilled and Competent (effective) -

- Understands and follows the Claims Auditing process as required by New York State, Board policy, best practices of the auditing profession, and usual and customary standards.
- Audit and certifies each claim prior to its payment (unless post payment approval of the claim is permitted by law).

___ **Satisfactory** ___ **Concerns** ___ **Unsatisfactory**

Comments:

Time Committed –

- Spends the time necessary to validate each and all claims.
- Schedules her/himself to match the district’s need for the timely payment of vendors.

___ **Satisfactory** ___ **Concerns** ___ **Unsatisfactory**

Comments:

Trained –

- Attends regular [annual] trainings offered by the State Education Department and/or professional audit organization.
- Understands the auditing of both simple and complex claims (construction, equipment, services, etc.).

___ **Satisfactory** ___ **Concerns** ___ **Unsatisfactory**

Comments:

Personable -

- Works cooperatively with district employees to complete the claims auditing responsibilities.
- Works cooperatively with the Board’s appointed internal auditor and external auditor.

___ **Satisfactory** ___ **Concerns** ___ **Unsatisfactory**

Comments:

Independent –

- Operates independent of administration, staff and/or vendor influence, control, coercion.
- Is comfortable asking questions and demanding answers when necessary.
- Conducts second level reviews (source documents, physical review of work, staff questioning) when needed to verify claims.

___ **Satisfactory** ___ **Concerns** ___ **Unsatisfactory**

Comments:

Curious

- Is alert - responds, investigates, and reports any potential mismanagement, waste, and/or fraud.
- Investigates any inconsistencies, irregularities, issues, and/or concerns between claims and usual/customary procedures.

___ Satisfactory ___ Concerns ___ Unsatisfactory

Comments:

Organized and Detail -

- Requires full supporting information prior to approving claims.
- Completes work in an efficient manner.
- Issues are reported to the administration, Plans of Correction monitored, and status and resolutions reported to the Board.

___ Satisfactory ___ Concerns ___ Unsatisfactory

Comments:

Writing and Reporting Skills

- Maintains Claims Auditor’s detailed log of all finding.
- Reports all significant findings to the Board of Education.
- Provides regular [quarterly] narrative and data reports to the Board of Education.
- Regularly [quarterly/semi annually] meets face to face with the Board of Education.

___ Satisfactory ___ Concerns ___ Unsatisfactory

Comments:

XXXXX, President, For the Board of Education

Date

XXXXXXXXXXXXXXXXXXXXX., Claims Auditor

Date