

# ELMA PUBLIC LIBRARY

## CLAIMS AUDIT POLICY

**Purpose** To ensure that the entire Board conducts a thorough and deliberate audit of claims, ensuring that each claim contains sufficient supporting documentation before authorizing them for payment.

The Director should approve all claims before submitting them to the Board for audit and ensure that quotes, purchase orders, detailed invoices and receiving reports are attached to each claim voucher form.

Since the size of the Library staff is small and the majority of disbursements are processed through Buffalo & Erie County Library Central Office, the Board may appoint a Board member to be the claims auditor. The claims auditor must have no involvement in the Library's accounting, procurement or check signing.

**Process:** The Library Director completes the **CLAIM FOR PAYMENT** voucher form (copy attached) and submits to claims auditor for review. The claims auditor reviews the claim and supporting documentation, and if approved submits to the Board. To properly approve claims for payment, the Board must ensure that each claim contains sufficient supporting documentation to determine if the amounts claimed represent legitimate Library expenditures and comply with Board-adopted policies. The Board's approval of all claims for payment should be documented in the Board minutes.

Approved April 9, 2019

**ELMA PUBLIC LIBRARY  
CLAIM FOR PAYMENT**

**VOUCHER #:**

\_\_\_\_\_

VENDOR: \_\_\_\_\_

INVOICE # \_\_\_\_\_

INVOICE  
DATE: \_\_\_\_\_

INVOICE AMOUNT \_\_\_\_\_

DUE DATE: \_\_\_\_\_

DESCRIPTION: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

BID REQUIRED:         
                  YE  
                  S   NO   ATTACHED

DATE MATERIAL RCD.: \_\_\_\_\_

PURCHASE/QTY./SERVICE VERIFIED  
BY: \_\_\_\_\_

PACKING LIST: (CIRCLE ONE)   YE   N  
                                  S   O   N/A

INVOICE CKD. FOR ACCURACY BY: \_\_\_\_\_

SUBMITTED  
BY: \_\_\_\_\_

=====

APPROVED FOR PAYMENT: \_\_\_\_\_

CLAIMS AUDITOR

DATE