

**Town of Tonawanda Public Library**  
**CLAIMS AUDIT POLICY**  
**ESTABLISHMENT AND FUNCTIONS OF CLAIMS AUDITOR**

The Town of Tonawanda Public Library Board of Trustees is responsible for establishing an adequate system of internal controls over processing claims to ensure taxpayer moneys are safeguarded.

The Board of Trustees may, by resolution, establish the position of a Claims Auditor. The Board may appoint the Claims Auditor at its annual Organizational Meeting or whenever the appointment becomes necessary. The Claims Auditor shall hold the position subject to the pleasure of the Board and report directly to the Board on the results of audits of claims approved and released for payment. The Claims Auditor may be required to work with the Treasurer for administrative matters such as work time, attendance and the creation of reports for the Board.

**Qualifications**

The Claims Auditor must have the necessary knowledge and skills to effectively audit claims. The Claims Auditor is a voluntary appointment and will not receive compensation. The Claims Auditor is not required to be a resident of the Library's service area.

No person shall be eligible for appointment to the position of Claims Auditor who shall be:

- A member of the Board who has any involvement in the library's accounting, procurement and/or check signing.
- An employee or volunteer responsible for procurement or accounting.
- The individual or entity responsible for the internal audit function (the Internal Auditor).
- The External (Independent) Auditor responsible for the external audit of the financial statements.
- A close or immediate family member of an employee, officer, or contractor providing services to the library. A "close family member" is defined as a parent, sibling or nondependent child; an "immediate family member" is a spouse, spouse equivalent, or dependent (whether or not related).
- An individual with an interest in any other contracts of the library and/or who provides any goods or services to the library.

**Duties**

The Claims Auditor shall certify that claims against the Library listed on the warrant were audited and payment is authorized. The Claims auditor shall:

1. Examine all claims to determine they are valid claims against the library.
2. Inspect receipts/packing slips to ensure goods or services were received by the library and that an appropriate staff member has confirmed receipt of goods and services.
3. Meet such other requirements as may be established by the Regulations of the Commissioner of Education and/or the Comptroller of the State of New York.

Only claims certified by the Claims Auditor pursuant to this policy shall be paid unless exempt by NYS law.

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**Review of Claims**

Claims for payment must be accompanied by the following:

- Purchase orders or order forms listing goods purchased.
- Receipts and/or packing slips verifying underlying goods or services have been received.
- A sequentially numbered claim form initialed by appropriate staff member verifying goods or services have been received.

All claims submitted for approval will be summarized on an abstract of claims presented with above documentation, to the Board, or its appointed claims auditor, for audit.

Payments Not Requiring Pre-Audit

- Fixed salaries of officers or employees regularly engaged at agreed- upon wages by the hour, day, week, month, year, or other authorized period, including any payroll withholdings.
- Principal or interest payments on debt.
- Payments made pursuant to a court order.
- Amounts due upon lawful contracts for periods exceeding one year.
- Retirement contributions by a participating employer in the New York State and Local Retirement System as billed by the State Comptroller.

These types of payments should not be included on the abstract of audited claims.

Payments Allowed in Advance of Audit

- The Board of Trustees may, by resolution, authorize payment in advance for public utility services, postage, freight, and express charges.

**Approval of Claims**

Upon completing the review of claims, the Claims Auditor may approve said claims for payment. At its regular monthly meeting or special meeting, the Board shall review the payment of claims approved and paid pursuant to the signed recommendation of its Claims Auditor. All claims, including supporting documentation and the abstract, approved by the Claims Auditor will be available for Board inspection at each meeting.

**Absence of Claims Auditor**

The Board of Trustees will audit all claims in the event that the Claims Auditor position is vacant or unavailable. Such audit by the Board will be completed at a regular monthly meeting or special meeting.

Adopted November 8, 2016

Reviewed by Town of Tonawanda Public Library Board April 10, 2018 – no changes

Reviewed and approved with no changes by the Town of Tonawanda Public Library Board September 2020.

Reviewed and approved with no changes by the Town of Tonawanda Public Library Board **September 2021**.



## **Town of Tonawanda Public Library** **GIFT AND DONOR RECOGNITION POLICY**

*This policy is for application to the Town of Tonawanda Public Library – Kenilworth and Kenmore Branches.*

### **I. GENERAL STATEMENT OF POLICY**

A. The Town of Tonawanda Public Library actively encourages and welcomes gifts and contributions which will help the Library better serve the needs of the community. All donations and gifts to the Library are subject to New York State applicable laws as well as the Library's existing policies and guidelines.

The purpose of a formal recognition program is to thank donors, encourage others to give, and build healthy, long-term relationships between the Town of Tonawanda Public Library and its donors. Every effort will be made to ensure that recognition is timely, meaningful to the donor, appropriate, and equitable.

B. Monetary gifts as well as library and other materials in good condition may be donated to the Town of Tonawanda Public Library.

C. All gifts (designated and undesignated) are subject to the terms of this policy. Undesignated gifts will be utilized at the discretion of the Town of Tonawanda Public Library Board of Trustees or its designee in accordance with this policy and/or the B&ECPL Collection Development Policy.

D. The Town of Tonawanda Public Library will make every effort to honor the wishes of donors. Gifts on which a donor places restrictions or special conditions will be allowed only if those restrictions or conditions are accepted by the Town of Tonawanda Public Library Board of Trustees or its designee.

### **II. GIFTS**

A. Monetary gifts in any amount including but not limited to onetime or recurring financial donations, bequests, memorials, stock options, and legacy gifts are accepted year-round.

B. Gifts of traditional library materials will be accepted with the understanding that the Town of Tonawanda Public Library reserves the right to add items to the collection, distribute to other libraries, sell, donate, or discard them. Any items added to the collection will be evaluated and judged according to the selection standards in the B&ECPL Collection Development Policy.

C. Personal property, real property, antiques, and all other gifts will be accepted at the discretion of the Library Director or his or her designee. The Director may enlist the feedback of the Town of Tonawanda Public Library Board of Trustees depending on the item or offer.

D. An acknowledgement letter will be sent to the donor provided contact information is given. The Town of Tonawanda Public Library will not appraise or estimate the value of gift donations. The responsibility for such appraisal lies with the donor.

E. The Town of Tonawanda Public Library may consider individual plaques, paving stones, or equivalent acknowledgement for substantial donations at the discretion of the Town of Tonawanda Public Library Board of Trustees and the owner of the building. The Town of Tonawanda Public Library reserves the right to name or re-name designated facilities (with proper permissions), resources, or collections if the terms of a donation are not honored, if the term (duration) of a donation expires, or if the Town of Tonawanda Public Library Board of Trustees determines that continued association does not support the mission or image of the Town of Tonawanda Public Library.

F. The Town of Tonawanda Public Library shall maintain donor confidentiality when requested by the donor, subject to disclosure upon request for consent of the donor or pursuant to subpoena, court order, or where otherwise required by law.

Adopted September 13, 2016

Reviewed May 14, 2019 - no changes

Reviewed and approved with no changes by The Town of Tonawanda Public Library Board on November 10, 2020

Reviewed and approved with no changes by The Town of Tonawanda Public Library Board on November 9, 2021