

CLAIMS AUDITOR EXHIBIT

Checklist for Audit of Claims

Beginning check number _____

Ending check number _____

I hereby certify that the attached schedule of claims has been audited. All claims have been checked for the following:

- _____ Mathematical accuracy (extensions, additions, and calculations or discounts)
- _____ Duplicate payments (previously paid invoices from vendors have been checked to be sure payment is not a duplicate)
- _____ Vouchers have been checked against purchase orders
- _____ Travel vouchers are properly itemized (travel vouchers must contain purpose of travel, dates and points of travel and approved rate)
- _____ Vouchers for personal service are properly itemized (vouchers must contain purpose, date of service, length of service and approved rate)
- _____ Receipts of goods and services are attached to claims
- _____ Check to see whether there is an agreement with vendor not to pay late charges. If so, deduct late charges
- _____ Sales taxes have not been paid (with the exception of sales taxes on meals)
- _____ Mileage and meal claims (incl. sales tax) do not exceed authorization
- _____ All claims are for proper school district expenditures

Pre-audit has been completed:

Accounts Payable Clerk

Date

Certified:

Claims Auditor

Date

Adoption date: June 12, 2007