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143 Genesee Street ▪ Avon, NY 14414 ▪ (585) 226-8461 ▪ [avonfreelibrary.org](http://avonfreelibrary.org)

## CLAIMS AUDIT POLICY

A Claims Auditor will be appointed by the Avon Free Library (“Library”) Board of Trustees (“Board”) annually to ensure that all expenditure vouchers are properly itemized and documented before payment. To maintain the position's independence, the Claims Auditor will be someone who is independent of both the purchasing and check signing functions.

### Responsibilities:

- Approves vouchers and invoices submitted to the Library prior to the monthly meeting of the Library’s Board.
- Ensures proper documentation and itemization are provided and that payment is for proper Library purposes.
- Indicates their approval of claims by signing or initialing each individual voucher.

### Audit Checklist:

1. The voucher packet includes an original invoice.
2. The invoice specifies the description and price of the items.
3. No unauthorized taxes are paid, discounts are taken, and shipping charges where applicable, are accurate.
4. If applicable, there is a receiving signature indicating work has been completed and/or materials were delivered satisfactorily.
5. Charges are not duplicates of items already paid.
6. The proposed payment is for a valid and legal purpose.
7. The unit price billed on the invoice does not exceed the bid or contract authorization.
8. A contract or original order is on file supporting the amount paid.
9. There is supporting documentation if the expenditure was required to be bid.
10. The expenditure complies with applicable Library policies (e.g., Procurement, Conference & Travel, Credit Card, etc.)
11. Contract provisions and/or Board minutes support invoices for professional services.
12. Shipping address is Avon Free Library address, unless otherwise documented (i.e. delivery date on a Sunday, building closed for contagion, etc.).
13. The Claims Auditor should review the voucher cover page and confirm corresponding voucher numbers on each invoice, vendor information, and total to be paid.
14. If necessary, request additional documentation from the Library Director.

15. Once a claims packet is determined to be complete, sign the voucher cover page to indicate approval.
16. Report any findings or concerns to the Library's Finance Committee or Board President.

*Adopted by the Avon Free Library Board of Trustees: August 30, 2021*

*Updated and approved by the Library Board on January 27<sup>th</sup>, 2025*