

**CLAIMS AUDITOR EXHIBIT**

**Checklist for Accounts Payable Clerk/Claims Auditor**

**1. Purchase Orders**

When invoice is received:

- Make sure all items are received
- Determine whether partial or complete payment to be made
- Make sure charges are correct by scrutinizing bill for tax
- Run tape for each item on invoice including shipping/handling and attach to invoice
- Review late fees and other charges
- Mark on PO date to be paid and amount to be paid
- Initial PO signifying all of the above was done
- Initial and date invoice that above was done

**2. Claims and other bills not on PO**

When invoice or claim is received:

- Make sure it is not a duplicate payment if not original invoice and over 60 days
- Check charges, IE tax, late fees, overcharges
- Make sure services were rendered
- Make sure invoice and receipt, if any, match
- Initial and date invoice or claim that all of the above was done

When ready to pay:

- Take a machine tape
- Give to Claims Auditor
- Input items to computer
- When finished run checks to printed report
- Match total to tape and check for errors
- Correct if any errors

When ready to run checks:

- Run Warrant Report
- Give invoices, POs Warrant Report and checks to be printed report to Claims Auditor
- When Claims Auditor is done it should be given back to accounts payable clerk to be mailed out

**Note: The above procedures are to be followed for all funds where applicable.**

**Checklist for Claims Auditor after checks are printed**

Claims Auditor will receive:

- PO's and checks
- Backup
- Warrant Report and checks to be printed

Claims Auditor will perform the following:

- Match each check to backup making sure the Accounts Payable Clerk has made the proper payment by:
  1. Matching check to PO and Warrant Report and verifying no duplicate payments
  2. Verify matching tape to equal Total Warrant Report
  3. Sign Warrant Report

**Note: The above procedures are to be followed for All Funds**

Adoption date: \_\_\_\_\_