

POLICY

No. 2035

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INTERNAL AUDITOR

The Internal Auditor of the BOCES shall be appointed annually by the Board. He/she shall perform the duties prescribed by Law and the Commissioner of Education. The Internal Auditor shall be responsible for the audit of all documents related to the payment of claims. The Internal Auditor shall be directly responsible to the Board for carrying out the prescribed audit program and such other duties as are assigned by the Board. He/she shall be bonded in an amount determined by the Board. When the warrant reports are found to be in order, each shall be signed and certified by the Internal Auditor.

When so requested, the Internal Auditor shall attend special meetings of the Board.

The Board may appoint a Substitute Internal Auditor who shall exercise the above powers and duties when the Internal Auditor is absent or unavailable.

Adopted: December 15, 1986
Ratified: January 26, 1987
Amended: