Guernsey Memorial Library Claims Auditor Checklist

Review claim and ensure it is supported by a valid invoice

Ensure claim is supported by original invoice and check accuracy of vendor, address, amount, and invoice number

Is invoice made out to the library

Shipping address is Guernsey Memorial Library's address

NO payments should be made from statements, quotes, or estimates

The invoice should specify the description and price of the items specified on the purchase order - verify items on purchase order match invoice

If invoice is considerably higher than po verify reason

Ensure that no taxes are paid

Ensure that discounts are taken when applicable

Ensure that payment is for valid and legal purpose

Ensure that there are available funds to cover payments

Verify charges are not duplicates of items already paid

Is the claim for a partial payment? If yes, ensure purchase order is clearly marked as a partial payment

On a test basis, recalculate the extensions and foot the invoice – verify accuracy of all manual invoices

Purchase order should be dated prior to date of invoice

Does purchase order include state contract number (if applicable)

Receiving copy of po attached to invoice and is signed and dated indicating materials have been received and counted/verified

Determine that non-purchase order payments – contain library director's signature

Verify that account code used for the purchase is appropriate

Verify that library purchasing policy was followed (written or verbal quotes, board signatures on po if applicable, etc.)

Contracts and/or Board minutes should support invoices for professional services

Are receipts for reimbursement claims itemized

Each claim is signed by the claims auditor indicating approval