

## CLAIMS POLICY

**BE IT RESOLVED**, the Town Board will use the following procedure for review and audit of the monthly claims before presentation for Board approval at the Regular Monthly Meeting of the Ulysses Town Board:

1. Invoices are received in the Town Clerk's Office, through the mail, electronically, or personally delivered.
2. Town Clerk obtains approval of the expense, which is evidenced on the invoice with the initials or signature of the department head or person who gave rise to the claim. The Town Clerk or the department head also indicates on the invoice the general ledger account that should be charged for the expense and checks to see that each invoice is properly itemized, mathematically accurate, and contains sufficient detail to ensure that the Board members auditing the claim can determine whether the proposed payment is proper and just.
3. Town Clerk gives invoices to the Bookkeeper who inputs the invoices into the accounting software and produces a listing of all vouchers (Abstract of Vouchers) for Town Board approval at the Regular Monthly meeting. The Bookkeeper keeps an updated file of claims to be audited before the meeting, which the Town Board members can access. All claims to be submitted for approval by Board vote at the Regular Meeting shall if at all possible be processed and in the file of claims by the end of the day on the Monday before the Regular Meeting.
4. In addition to the Supervisor, a sub-committee of 2 Town Board members will audit the vouchers on behalf of the full Board. Any other Town Board members who wish to audit the claims are welcome to do so as well. The sub-committee will rotate membership every 6 months (January to June, July to December) as appointed by the Supervisor. Each sub-committee member will initial each invoice after review is complete. Any questions should be brought to the attention of the Town Supervisor or Bookkeeper.
5. Audit by the Town Board does not have to happen all at once. Invoices will be entered throughout the month and can be approved periodically throughout the month. All claims shall be audited as in (4) above by 9:00 a.m. on the day of the Regular Board meeting.
6. The Bookkeeper produces a final Abstract of Vouchers the day of the Town Board meeting, after audit of claims is completed. The Town Clerk will review the Abstract of Vouchers for accuracy against the claims, and initial it as such before presentation to the Town Board at the Regular meeting.
7. After Town Board votes to approve payment of the claims, the Town Clerk signs the Abstract of Vouchers and the Bookkeeper cuts checks.
8. Supervisor signs checks.
9. Invoices are then filed by vendor, most recent payment in front of the file.

Adopted 1/2012

All claims must be approved for payment by the Town Board except for: (1) fixed salaries or compensation for services of offices or employees regularly engaged at agreed wages by the hour, day, week, or year; (2) principal or interest on indebtedness; (3) amounts becoming due on lawful contracts for periods exceeding one year; (4) certain welfare payments (Town Law 125 & Social Services Law 86); (5) payments made pursuant to a court order; (6) mandatory payments to the State Comptroller for retirement.

**FURTHER RESOLVED** that the Town Board authorizes the Supervisor to pay in advance of audit of claims for utilities, postage, and approved contractual agreements which if delayed may result in loss of discounts, the accrual of service charges, or cancellation of service. All such claims shall be presented at the next regular meeting, as per Town Law section 118.