



# SUNY Orange Policy Manual

Policy Number	Policy Title
BP4.14	Audit of Claims

Orange County Community College will maintain appropriate internal controls to ensure that funds are spent efficiently by conducting a thorough, deliberate, and independent audit of claims before payments are authorized. An effective audit of claims is often the last line of defense for preventing unauthorized, improper or fraudulent claims from being paid.

Administrative responsibility for adherence to audit of claims procedures rests with the Business Office. This department is charged with the responsibility of assigning the audit of claims to a College employee who is independent of the purchasing and disbursement functions. The College will provide the selected person with written procedures to assure that the audit of claims is completed effectively and the outcome of the audit of claims is well documented.

The Board of Trustees directs the President to develop such procedures as to fairly implement this policy.

Adopted: May 23, 2018