



Audit Claims Process/Procedure:

Claims against Town of Mendon L-fund:

- Mendon Public Library bookkeepers will prepare a voucher package for each expenditure from the Mendon Public Library Operating fund. The vouchers will be presented at the Regular Monthly meeting along with a sequentially numbered abstract.
 - Before the package is presented to the Library Board, the Library Director will review package and abstract to ensure:
 - The claim was authorized and approved according to the Mendon Public Library Procurement Policy
 - The materials were received and/or services rendered prior to payment.
 - Payments are mathematically correct and not duplicate payments.
- The Board Treasurer or designated Trustee will review and present for payment at a Board of Trustee Meeting. The payments will be recorded in the minutes per the Bylaws of the Mendon Public Library.
- After claims have been approved by the Board of Trustees with a Motion, the bookkeeping staff will forward to the Town of Mendon Finance Office for disbursement to vendor.
- For reoccurring bills, such as utility bills, the Board may on a yearly basis, approve pre-payment of these bills for the remainder of the year with a Motion. Examples of bills which would be eligible for pre-payment with a Motion include; electric, gas, water, sewer, telephone, postage, freight, and express charges to avoid late charges. Regardless of pre-payment the original bill and voucher will be presented at the Board of Trustee meeting for approval at the regularly scheduled meeting. .

Claims against Library Board of Trustee Bank Accounts:

- Mendon Public Library bookkeepers will prepare a check along with appropriate billing documentation.
 - Library Director will review and initial invoice to ensure:
 - The claim was authorized by Board of Trustees
 - The materials were received and/or services rendered prior to payment
 - Library Treasurer will review and present for approval at the Library Board of Trustees Meeting. The payments will be recorded in the official minutes of the Board of Trustees.
 - Disbursements of more than \$500 will require two signatures as outlined in the Mendon Public Library bylaws.
- Checks written from the Board of Trustee Account will be mailed directly to the vendor after approval at the Board of Trustee meeting.
- All checkbooks will remain in the locked safe at the library.