



Mendon Public Library

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 Board of Trustees 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.
- Typically, the voucher package will be complete on the afternoon before the regular meeting when the vouchers will be presented. All trustees are encouraged to review prior to the meeting.
- At the meeting, The Board Treasurer or designated Trustee will examine, sign, 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 contractual 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 at the yearly organizational meeting. Examples of bills which would be eligible for pre-payment with a Motion include; electric, gas, water, sewer, telephone, and 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
 - Typically, the payment will be ready for review on the afternoon before the meeting when the payment will be presented. All trustees are encouraged to review before the meeting.
 - Library Treasurer or designated trustee will examine 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.