

The Audit Subcommittee Members will use the following checklist for review and audit of the monthly claims before presentation for Board approval at the Regular Monthly Meeting of the South Bristol Town Board:

- Is the voucher numbered?
- Does the voucher packet appear complete?
- Does the voucher packet include a signature by the Department Head?
- Does the voucher packet indicate the name of the person authorized to make the purchase?
- Does the voucher indicate that the work has been completed and/or the materials delivered?
- Does the voucher packet include an original invoice?
- Does the invoice state the date of purchase?
- Does the invoice clearly describe the goods or services being purchased?
- Is sales tax excluded from the dollar amount of the invoice?
- If the expenditure is one in which requires competitive bidding, is there appropriate documentation that the item has been bid and purchased from the successful bidder?
- Is the invoice price equal to or less than the bid?
- Do board minutes support the invoice submitted for professional services?
- Are expenditures reasonable public expenditures?