§ 2526. Claims auditor. 1. The board of education of a city school district may adopt a resolution establishing the office of claims auditor and appoint a claims auditor who shall hold his or her position subject to the pleasure of such board of education. In its discretion, the board may adopt a resolution establishing the office of deputy claims auditor who shall act as claims auditor in the absence of the claims auditor. Such claims auditor shall report directly to the board of education. No person shall be eligible for appointment to the office of claims auditor or deputy claims auditor who shall be:

(1) a member of the board of education;

(2) the clerk or treasurer of the board of education;

(3) the superintendent of schools or other official of the district responsible for business management;

(4) the person designated as purchasing agent; or

(5) clerical or professional personnel directly involved in accounting and purchasing functions of the school district.

1-a. The positions of claims auditor and deputy claims auditor shall be classified in the exempt class of civil service. Such board of education, at any time after the establishment of the office of claims auditor or deputy claims auditor, may adopt a resolution abolishing such office, whereupon such office shall be abolished.

2. When the office of claims auditor shall have been established and a claims auditor shall have been appointed and shall have qualified, the powers and duties of the board of education with respect to claims auditing, allowing or rejecting all accounts, charges, claims or demands against the city school district shall devolve upon and thereafter be exercised by such claims auditor, during the continuance of such office. The board of education shall be permitted to delegate the claims audit function to one or more independent entities by using (1) inter-municipal cooperative agreements, (2) shared services to the extent authorized by section nineteen hundred fifty of this title, or (3) independent contractors, to fulfill this function.

3. When the board of education delegates the claims audit function using an inter-municipal cooperative agreement, shared service

authorized by section nineteen hundred fifty of this title, or an independent contractor, the board shall be responsible for auditing all claims for services from the entity providing the delegated claims auditor, either directly or through a delegation to a different independent entity.