

Voucher Certification and Approval

Expenditures will be made on district voucher forms. Before vouchers are submitted to the board for payment, they will be audited and certified by the district's appointed auditing officer for accuracy and proof that the goods or services have been received and are satisfactory and that previous payment has not been made. The certification must be signed and dated by the auditing officer or his/her delegate. Vouchers will be approved by a recorded affirmative vote of a majority of the board.

In order to expedite the payment of claims and establish consistent dates of payment to vendors, the board of directors authorizes the issuance of warrants or checks in payment of claims prior to board review as authorized by RCW 42.24.180. The board will review and approve all such advance payments at its next regularly scheduled public meeting.

In the event claims are disapproved, the auditing officer and superintendent will cause the claims to be recognized as receivables and pursue collection diligently until the funds are collected or until the board approves the payment of those claims.

The superintendent, auditing officer, and his/her delegate, will each furnish an official bond, for not less than \$50,000 for the faithful discharge of such duties. The school district will purchase and pay for the surety bonds.

Legal References:	RCW 28A.330.080 Payment of claims—Signing of warrants
	RCW 28A.330.090 Auditing committee and expenditures
	RCW 42.24.080 Municipal corporations and political subdivisions — Claims against for contractual purposes — Auditing and payment — Forms— Authentication and certification
	RCW 42.24.180 Taxing District — Issuance of warrants or checks before approval by legislative body — Conditions

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