

Voucher Certification and Approval

Purpose

This policy establishes the authorization and conditions necessary for general district expenditures.

Scope

This policy applies to the Board of Directors, Superintendent, Chief Financial Officer and accounting staff.

Policy

1. In the general conduct of business, 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 (Chief Financial 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 Chief Financial Officer or his/her designee. Vouchers will be approved by a recorded affirmative vote of a majority of the Board.
2. In the interest of adhering to sound accounting practices and good customer service, the Board has adopted Resolution #5-09/10 authorizing the advance payment of claims against the district for goods and services prior to Board approval as allowed in RCW 42.24.180. For such claims, the Superintendent may authorize the issuance of warrants on a weekly basis, on the advice of the Chief Financial Officer and based upon available funds and cash flow.
 - 2.1. The Board will review and approve all such advance payments at its next regularly scheduled public meeting.
 - 2.2. In the event the claim is disapproved, the Chief Financial 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.
3. The Chief Financial Officer and the Superintendent 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.

Related Procedures

6215P1-Voucher Certification and Approval

Policy Cross References

6216-Reimbursement for Goods and Services: Warrants

Policy 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

Management Resources

N/A

Policy History

Action:	Date:
Approved by the Board	December 21, 2016
Revised	
Revised	
Revised	