

Voucher Certification and Approval

Purpose

This procedure prescribes the guidelines for expenditure certification and documentation of Board approval.

Scope

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

Procedure

1. All claims against the district must be pre-audited by the appointed auditing officer (Chief Financial Officer) or his/her designee. In addition, all claims must be certified by the Chief Financial Officer. This certification may be made on each individual claim voucher or, subject to the acceptance and approval of the Board, a blanket voucher certification may be used so long as it indicates the particular vouchers so certified.
 - 1.1. The use of a blanket certification in no way relieves the auditing officer of his/her responsibility and liability for each individual voucher so certified.
 - 1.2. The certification must be signed and dated by the Chief Financial Officer or his/her designee.
 - 1.3. For all claims, except expense reimbursement claims certified by officers or employees (refer to Policy 6213-Reimbursement for Travel Expenses), the certification must include the following language:
 - 1.3.1. I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered or the labor performed as described on voucher numbers _____ through _____ are just, due and unpaid obligation against the Valley School District and that I am authorized to authenticate and certify to said claim.
2. The Chief Financial Officer's certification for employee/officer expense reimbursement claims must include the following language:
 - 2.1. I, the undersigned, do hereby certify under penalty of perjury that the expense reimbursement claims voucher numbers _____ through _____ are just, due and unpaid obligation against the Valley School District and that I am authorized to certify to said claim.
3. To indicate Board approval for payment of those vouchers audited and certified by the auditing officer, the following statement must be included in supportive reports which, by reference, will be entered in the minutes of the school board meeting during which action is taken:
 - 3.1. Vouchers audited and certified by the auditing officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW

42.24.090, have been recorded on a listing which has been made available to the Board.

As of this date _____ the Board, by a (unanimous, majority) vote, does approve for payment those vouchers included in the above list and further described as follows: (funds) voucher numbers ____ through ____ in the total amount of \$_____.

Supporting Documentation

6213F1-Reimbursement Voucher for Travel Expenses

Document History

| Action: | Date: |
|----------------|-------------------|
| New | December 21, 2016 |
| Revised | |
| Revised | |
| Revised | |