

EXPENDITURE CERTIFICATION AND APPROVAL

All claims for the provision of goods and services, other than payroll shall 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 shall be approved by a recorded affirmative vote of a majority of the board.

The board authorizes advance payment of a voucher 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 shall review and approve all such advance payments at its next regularly scheduled public meeting. In the event the claim is disapproved, the auditing officer and superintendent shall 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 auditing officer and the superintendent shall each furnish an official bond, for not less than \$50,000, for the faithful discharge of such duties. The school district shall purchase and pay for the surety bonds.

Cross Reference:	Board Policy 6500	Risk Management
Legal References:	RCW 28A.330.080 28A.330.090 42.24.080 42.24.180	Payment of claims Auditing committee and expenditures Municipal corporations and political subdivisions — Auditing and payment — Authentication and certification Taxing district — Issuance of warrants or checks before approval by legislative body — Conditions

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