VOUCHER CERTIFICATION AND APPROVAL

Expenditures shall be made on district voucher forms. Before vouchers are submitted to the board for payment, they 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 when a delay in payment would otherwise result in a penalty or late fee or an interest charge on the unpaid balance except that advance payment for goods or services to a single vendor in excess of $10,000 shall not be permitted unless previously authorized by the board through a bid award or by action of the board at a preceding board meeting. 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	Payment of claims
	28A.330.090	Auditing committee and expenditures
	42.24.080	Municipal corporations and political subdivisions — Auditing and payment — Authentication and certification
	42.24.180	Taxing District — Issuance of warrants or checks before approval by legislative body — Conditions

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