

**POLICY - VOUCHER CERTIFICATION AND APPROVAL**

**6215**

The Board will approve or ratify payments at each regular Board meeting. The Board authorizes advance payment of a voucher when such action would be in the best interest of the District; i.e. a delay in payment would otherwise result in a penalty, loss of discount, late fee, or an interest charge on the unpaid balance. The Board will 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 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.

Before vouchers are submitted to the Board for payment, they will be audited and certified by the District's appointed auditing officer, or his/her delegate for accuracy and proof that previous payment has not been made. The certification must be signed by the auditing officer or his/her delegate. Vouchers shall be approved by a recorded affirmative vote of a majority of the Board.

The District shall ensure that the auditing officer and the Superintendent 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.

Legal References: RCW 42.24.080

Municipal Corporations and  
Political Subdivisions--  
Auditing and Payment--  
Authentication and  
Certification

Adopted: February 3, 1986  
Amended: June 1, 1993  
September 21, 2010  
May 2, 2023

NTSD Board of Directors  
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