

**Tumwater School District  
Board Policy**

**VOUCHER CERTIFICATION AND APPROVAL**

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 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 will 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.

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 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.

The auditing 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.

Legal References: RCW 28A.330.080

28A.330.090  
42.24.080

42.24.180

Payment of claims—Signing of warrants  
Auditing committee and expenditures  
Municipal corporations and political subdivisions — Claims against for contractual purposes — Auditing and payment — Forms— Authentication and certification  
Taxing District — Issuance of warrants or checks before approval by legislative body — Conditions

**ADOPTED: December 12, 2013**