NORTH THURSTON PUBLIC SCHOOLS

ADMINISTRATIVE CENTER ◆ 305 COLLEGE STREET NE, LACEY, WASHINGTON 98516-5390
TELEPHONE: (360) 412-4400◆FAX: (360) 412-4410

EXECUTIVE LIMITATIONS MONITORING REPORT

EL – 6 SIGNING AUTHORITY AND AUTHORIZATION OF EXPENDITURES POLICY

FROM: Troy Oliver, Superintendent
DATE: September 16th, 2025

The Signing Authority and Authorization of Expenditures Policy focuses on having controls in place for signing authority including appropriate approval of expenses.

Authorization of Superintendent Expenses:
Accordingly, the Superintendent will not operate without:

Policy Criteria 7: Reporting all superintendent expenses using an Expense Reporting Form with allocation to specific cost codes and with all original receipts of expenses attached.

Policy Criteria 8: Submitting expenses incurred for approval within 30 days on a normal basis for reimbursement.

Policy Criteria 9: Securing the signature of the Board Chair for all superintendent expense amounts including those charged to organization credit cards in excess of $3,000.

Policy Criteria 10: Ensuring all superintendent expenses are included in the records reviewed by external auditor during the annual financial audit.

Policy Criteria 11: Reporting any amounts paid to the superintendent or to NTPS related to superintendent services paid by other organizations.

Superintendent/CEO Interpretation:
The district must have internal controls in place to ensure proper reporting by the superintendent of expenses incurred and all superintendent expenses are included in our annual audit for review. If superintendent expenses exceed $3,000 the Board Chair must sign acknowledging and approving those expense.

Superintendent/CEO Evidence Report:

- Within the district's budget we earmark a superintendent budget to support necessary expenses within the superintendent's office (Policy 6000).
- The superintendent's budget is clearly identified in the district program 9701 activity 12.
- The district has an established policy and procedure, 6213 – Reimbursement for Travel Expenses. This policy requires all staff to report mileage and travel expenses on the proper form with documentation that validates the expenses within 30 days of travel. The superintended must do this only for reimbursement of travel outside the district as per their contract.
- All amounts paid to the superintendent or NTPS from an outside organization is reported to Financial Services and documented appropriately.
- The expenses of the superintendent are included in our annual review by the State Auditor's Office.

Conclusion:

The Superintendent evidence stated above demonstrates that we are in compliance with Executive Limitations Policy 6 – Signing Authority and Authorization of Expenditures Policy.