

CERTIFICATION AND APPROVAL: 6215

Before expense claims 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. Expense Claims will be approved by a recorded affirmative vote of a majority of the Board. Payment of purchases from the revolving fund(s) will be reimbursed through the voucher process.

The Board authorizes advance payment of a claim when a delay in payment would otherwise result in a penalty or late fee. 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 District shall purchase and pay for the surety bonds.

Cross References:	Administrative Policy – 6500	Risk Management
Legal References:	RCW 28A.330.080 RCW 28A.330.090 RCW 42.24.080 RCW 42.24.180 State Auditor's Bulletin #301 III(F)	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 Voucher certification and approval