

# ADMINISTRATIVE REGULATION

No. 614(b)

**Board of Trustees  
Douglas County School District**

**FINANCES**

## **SUBMITTAL OF VOUCHER FOR BOARD APPROVAL**

It shall be the responsibility of accounts payable, under direction of the chief financial officer, to process payment for all authorized invoices in accordance with Administrative Regulation 614(a) and related purchasing and grant requirements. Authorized invoices shall be compiled into cumulative voucher sheets or comparable claims listings for review and approval as prescribed by the Board. To support timely processing and Board review, departments and schools shall submit authorized invoices to accounts payable in accordance with timelines established by the chief financial officer and communicated to staff.

Cumulative voucher sheets or claims listings presented to the Board shall be supported by fully itemized invoices and related documentation as required by District procedures and NRS Chapter 387. The Board of Trustees shall receive the voucher sheets or claims listings in advance of the next regularly scheduled meeting, or as otherwise scheduled, for review and approval in accordance with Board Policy 614. Board approval of the voucher sheets or claims listings constitutes authorization for issuance of warrants or electronic payments consistent with applicable law and District procedures.

Following Board approval of voucher sheets or claims listings, payments shall be made to vendors in the form of warrants or equivalent electronic payment instruments, as permitted by law. Warrants and related electronic payment authorizations shall bear the signatures or electronic approvals of the chief financial officer and superintendent, or their designees, in accordance with Board-approved delegation of authority and banking requirements. The chief financial officer may establish additional internal approval requirements, including dollar-based thresholds for secondary review, to strengthen internal controls and safeguard public funds.

The budget manager, under direction of the chief financial officer, is responsible for confirming that sufficient budget authority and appropriate funding sources are available to cover all warrants or electronic payments associated with authorized invoices. Accounts payable, under direction of the chief financial officer, is responsible for cancelling encumbrances, posting payments in the accounting system, and releasing warrants or electronic payments to vendors in accordance with District procedures and applicable law.

This regulation implements Board Policy 614, Payment of Valid Obligations, and shall be applied in conjunction with Administrative Regulation 614(a), Submittal of Invoice for Payment, and the District's purchasing and grant-management regulations.

Date Adopted: 03/31/2014  
Revised: 04/18/2016  
Revised: 3/26/2026