VOUCHER CERTIFICATION AND APPROVAL

Expenditures shall be made on district voucher forms. Before vouchers are submitted to the school board for payment, they shall 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 shall be approved by a recorded affirmative vote of a majority of the school board.

The school 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 except that advance payment for goods or services to a single vendor in excess of $50,000 shall not be permitted unless previously authorized by the school board through a bid award or by action of the school board at a preceding school board meeting. The school 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 school board approves the payment of those claims.

The district shall purchase and pay for an official bond on behalf of the superintendent for not less than $5,000 for the faithful discharge of his/her duties.

Legal References:  
RCW 28A.330.080 Payment of claims  
28A.330.090 Auditing committee and expenditures  
42.24.080 Municipal corporations and political subdivisions--Auditing and payment--Authentication and certification  
42.24.180.1 Taxing District--Issuance of warrants or checks before approval by legislative body-Conditions  

State Auditor’s Voucher certification and approval  
Bulletin #301-III(F)

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