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 except that advance payment for goods or services to a single vendor in excess of $75,000.00 will not be permitted unless previously authorized by the board through a bid award or by action of the board at a preceding board meeting. The board will 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.

Cross Reference: Board Policy 6500   Risk Management

Legal References: RCW 28A.330.080   Payment of claims – signing of warrants
                     28A.330.090   Auditing committee and expenditures
                     42.24.080   Municipal corporations and political subdivisions—
                                               Claims against for contractual purposes -- Auditing
                                               and payment—Forms--Authentication and
                                               certification
                     42.24.180   Taxing District--Issuance of warrants or checks
                                               before approval by legislative body-Conditions

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Clarkston School District