

Section: **MANAGEMENT SUPPORT**

Policy Title: **Voucher Certification and Approval**

Expenditures shall be made on district voucher forms. Before vouchers are submitted to the board for approval, 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. A recap of 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 board. The board may authorize prior approval of monthly vouchers and review and approve vouchers at its next regularly-scheduled public meeting.

The board authorizes advance payment of a voucher when a delay in payment would otherwise result in a penalty, loss of ability to purchase, 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 board through a bid award or by action of the board at a preceding board meeting.

The auditing officer and the superintendent, or his/her designee, shall each furnish an official bond, for not less than \$50,000, for the faithful discharge of such duties. The school district shall purchase and pay for the surety bonds.

Cross Reference: Policy 6500

Risk Management

Legal References: RCW 28A.330.080
28A.330.090
42.24.080

Payment of claims
Auditing committee and expenditures
Municipal corporations and political
subdivisions — Auditing and
payment — Authentication and
certification

42.24.180

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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