

VOUCHER CERTIFICATION AND APPROVAL

Expenditures shall be made on district voucher forms. Before vouchers are submitted to the 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 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 \$2500 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 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 school district shall purchase and pay for the surety bonds.

Cross Reference:	Board Policy 6500	Risk Management
Legal References:	RCW 28A.330.080	Payment of claims
	42.24.080	28A.330.090 Auditing committee and expenditures
	42.24.180	Municipal corporations and political subdivisions--Auditing and payment--Authentication and certification
	State Auditor's Bulletin #301-III(F)	Taxing District--Issuance of warrants or checks before approval by legislative body--Conditions
		Voucher certification and approval
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Voucher Certification and Approval

All claims against a school district must be pre-audited by the auditing officer of the municipality or his delegate. In addition, all claims must be certified by the auditing officer. This certification may be made on each individual claim voucher or, subject to the acceptance and approval of the board, a blanket voucher certification may be used so long as it indicates the particular vouchers so certified. The use of a blanket certification in no way relieves the auditing officer of his responsibility and liability for each individual voucher so certified. The certification must be signed and dated by the auditing officer or his delegate. For all claims, the certification must include the following language:

"I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered or the labor performed as described on voucher numbers _____ through _____ are just, due and unpaid obligation against the school district and that I am authorized to authenticate and certify to said claim."