

# Walla Walla Public Schools

## BOARD POLICY

Policy No. 6215

Page 1 of 1

### VOUCHER CERTIFICATION AND APPROVAL

Expenditures shall be processed 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 designee. Vouchers shall be approved by a recorded affirmative vote of a majority of the board.

Advance payment of vouchers will occur in months in which only one regular board meeting is scheduled or when bond-related pay applications require advanced payment. The board authorizes advance payment of vouchers, not to exceed \$100,000 per invoice. Bond-related, Walla Walla Community College AEP, and Running Start program vouchers are excluded from the \$100,000 limit. The Superintendent or designee will forward voucher registers to the board prior to mailing any advance payments in excess of \$100,000. For any advance payments in excess of \$100,000, any board member may notify the Superintendent or Chief Financial Officer if such payment should not be mailed by Tuesday of the following week, and that payment will be held over to the next 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.

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#### Cross Reference:

Board Policy 6500 Risk Management

#### Legal References:

RCW 28A.330.080 Payment of claims – Signing of warrants

RCW 28A.330.090 Auditing committee and expenditures

RCW 42.24.080 Municipal corporations and political subdivisions - Claims against for contractual purposes - Auditing and payment--Authentication and certification

RCW 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)

**Adopted: July 16, 2002**

**Revised: February 19, 2019**