

Walla Walla Public Schools

BOARD POLICY

Policy No. 6215

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EXPENSE CLAIM CERTIFICATION AND APPROVAL

Before expense claims 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 their designee. Expense claims shall be approved by a recorded affirmative vote of a majority of the board.

The board authorizes advance payment of claims in months in which only one regular board meeting is scheduled. The board shall review and approve all such advance payments at its next regularly scheduled public meeting. The board will be emailed the advance payment expense claims for review the week prior to the check date. 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.

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 – 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)

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