

VOUCHER/WARRANT CERTIFICATION AND APPROVAL

Before vouchers are submitted to the board for approval, 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 a duplicate 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 record affirmative vote of a majority of the board and will be recorded with the county treasurer's office showing date, payee, and amount.

Any warrants issued in advance of the Board of Directors' approval, must be submitted to the Board of Directors 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.

Unclaimed or Reissued Warrants

Warrants which have not been redeemed within a period of twelve (12) months or longer will be cancelled by the authority of the board. Such action will take place on or before the end of each calendar year. In the event that a warrant has been lost, a replacement warrant may be issued following acknowledgement of a "stop payment" with the district's depository. A replacement warrant may also be issued to the estate of a deceased staff member upon notice from the court. A replacement warrant may also be issued to a claimant whose warrant has been cancelled because of the time limitation imposed by this policy.

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.

The superintendent is authorized to sign all district warrants on behalf of the Board. The superintendent is authorized to use a facsimile signature plate or stamp.

Cross Reference: Board Policy 6500 Risk Management

Legal References: RCW 28A.330.080 Payment of claims
42.24.080 Municipal corporations and political
subdivisions--Auditing and payment--
Authentication and certification
39.56.040 Cancellation of Municipal Warrants
63.29 Uniform Unclaimed Property Act

Adoption Date: December 10, 2002
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