

Voucher Certification and Approval

All claims against a school district must be pre-audited by the auditing officer or a delegate. In addition, all claims must be certified by the auditing officer.

This certification will be made on a voucher report to be kept on file and retained with the annual vouchers.

The certification must be signed and dated by the auditing officer or his delegate. For all claims, except expense reimbursement claims certified by officers or employees (see employee travel procedures), 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.

The auditing officer's certification for employee/officer expense reimbursement claims must include the following language:

I, the undersigned, do hereby certify under penalty of perjury that the expense reimbursement claims voucher numbers _____ through _____ are just, due and unpaid obligation against the _____ School District and that I am authorized to certify to said claim.

To indicate board approval for payment of those vouchers audited and certified by the auditing officer, the following statement must be entered in the minutes of the governing body:

Vouchers audited and certified by the auditing officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, have been recorded on a listing which has been made available to the board.

As of this date _____ the board, by a (unanimous, majority) vote, does approve for payment those vouchers included in the above list and further described as follows: (funds) voucher numbers ____ through ____ in the total amount of \$_____.

Board Review and Approval of Expenditures

At each regular meeting the board shall review all expenditures. The estimated payroll for the current month shall be approved by the Board prior to payment with actuals brought to the Board at the next meeting after payment voucher expenditures shall be approved by the board before payment. At each meeting at which payments have been approved, all board members and the superintendent shall sign the certificate authorizing the county treasurer to pay the warrants for approved expenditures. The certificates shall specify the date, number, name and amount and fund on which each warrant is to be drawn and the certificate shall be transmitted promptly to the county treasurer.

All accounts shall be externally audited in the manner provided by law.