

Expense Claim Certification and Approval

Before expense claims are submitted to the Board for approval of their payment, they shall be audited and certified by ESD 123'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. Expense claims shall be approved by a recorded affirmative vote of a majority of the Board.

Normally, expense claims shall be paid twice a month, once about mid-month and once on the last workday. Spending authority will be requested for any month-end expense claims paid prior to Board approval. All expense claims paid shall be brought to the Board for subsequent review and approval at its next regularly scheduled meeting, wherein expense claims shall be approved by a recorded affirmative vote of a majority of the Board. If the Board finds, as a result of this review, that any expense claim(s) should not have been paid, the auditing officer and Superintendent shall recognize said expense claim(s) as receivable until the amount disapproved is collected, the Board approves the claim, or the receivable is recognized as a bad debt.

The Superintendent and Assistant Superintendent for Finance and Operations shall be covered by insurance or furnish an official bond, for not less than \$50,000, for the faithful discharge of such duties. ESD 123 shall purchase and pay for the surety bonds.

Adoption: 2/24/22, 11/14/23

Reference:

[RCW 28A.310.200 ESD board—Powers and duties—Rules.](#)

[RCW 28A.310.200 ESD board—Powers and duties—Rules.](#)

[RCW 28A.310.220 ESD board—Delegation of powers and duties to superintendent.](#)

[RCW 28A.310.280 ESD superintendent's powers and duties—Records and reports.](#)

[RCW 42.24.080 Municipal corporations and political subdivisions—Claims against for contractual purposes—Auditing and payment—Forms—Authentication and certification.](#)

[RCW 42.24.180 *Taxing district—Issuance of warrants or checks before approval by legislative body—Conditions.](#)

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