

Voucher Certification and Approval

Expenditures will be made on district voucher forms. Before vouchers are submitted to the board for payment, 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 previous 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 recorded affirmative vote of a majority of the board.

The board authorizes advance payment of a voucher when a delay in payment would otherwise result in a penalty or late fee or an interest charge on the unpaid balance. Advance payment for goods or services to a single vendor, excluding the procurement card vendor, in excess of \$25,000 will not be permitted unless previously authorized by the board through a bid award or by action of the board at a preceding board meeting. The board will 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 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.

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.

Cross Reference: Board Policy 6500

Risk Management

Legal References: [RCW 28A.330.080](#)
[28A.330.090](#)
[42.24.080](#)

Payment of claims—Signing of warrants
Auditing committee and expenditures
Municipal corporations and political
subdivisions — Claims against for
contractual purposes — Auditing and
payment — Forms— Authentication
and certification

[42.24.180](#)

Taxing District — Issuance of warrants
or checks before approval by
legislative body — Conditions

Voucher Certification and Approval

All claims against a school district must be preaudited by the auditing officer of the municipality or his/her delegate. In addition, all claims must be certified by the auditing officer. This certification may be made on each individual claim voucher or, subject to the acceptance and approval of the board, a blanket voucher certification may be used so long as it indicates the particular vouchers so certified. The use of a blanket certification in no way relieves the auditing officer of his/her responsibility and liability for each individual voucher so certified. The certification must be signed and dated by the auditing officer or his/her 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 Washougal School District 112-6 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 Washougal 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 \$_____.