

VOUCHER CERTIFICATION AND APPROVAL

Expenditures shall be made on NWESD 189 voucher forms. Before vouchers are submitted to the Board for payment, they shall be audited and certified by the NWESD 189'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 shall be approved by a recorded affirmative vote of a majority of the Board.

Normally, vouchers shall be paid twice a month, once about mid-month and once on the last workday, and said vouchers shall be paid prior to Board approval. All vouchers so paid shall be brought to the Board for subsequent review and approval at its next regularly scheduled meeting, wherein vouchers 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 voucher(s) should not have been paid, the auditing officer and Superintendent shall recognize said voucher(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, Assistant Superintendent for Finance and Compliance, and internal auditing officer shall each furnish an official bond, for not less than \$50,000, for the faithful discharge of such duties. The NWESD 189 shall purchase and pay for the surety bonds.

First Reading: 12/18/91 (as 3413)
Second Reading: 02/26/92 (as 3413)
Revised: 09/23/92 (as 3413)
Second Reading: 09/23/92 (as 3135)
Revised: 06/27/01 (recodified 6215)
Reviewed: 08/27/08

Reference:
RCW 28A.310.200
RCW 28A.310.220
RCW 28A.310.280
RCW 42.24.080
RCW 42.24.180
*State Auditor's Voucher
Certification and Approval
Bulletin #301-III(F)
Accounting Manual for
Educational Service Districts in
the State of Washington*