

PROPOSED REVISION



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MANAGEMENT SUPPORT

Disbursements Expense Claim Certification and Approval

All **disbursements expense claims** made by the district shall be by warrant or by imprest checking account which is reimbursed by warrant. Before **disbursements expense claims** are made **submitted to the board for payment**, they shall be **carefully checked audited and certified by the district's appointed auditing officer** for accuracy and proof that the goods or services have been received, are satisfactory and that previous payment has not been made. **The certification must be signed and dated by the auditing officer or their delegate.**

In addition to the auditing officer, all accounts must be audited by a committee of board members chosen in whatever manner the board decides. Except as otherwise provided by law, no expenditure greater than \$300 shall be voted by the board except in accordance with a written contract, nor shall any money or appropriation be paid out of the school fund except on a recorded affirmative vote of a majority of all members of the board.

All vouchers for payment of goods and contract services shall be listed on voucher registers which shall be presented to the board for approval at the next regular meeting. Approval shall be indicated by signatures of a majority of the board.

Disbursements Expense claims other than payment of vouchers shall be by warrant. This shall include such **disbursements expense claims such** as payroll, deposits, and refunds. An **disbursement expense claim** approval register shall be presented to the board for approval at the next regular meeting. Approval shall be indicated by signatures of a majority of the board.

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 references: [Procedure 6215P](#)
[Board Policy 6500](#)

Disbursements Expense Claim
Certification and Approval
Risk Management

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

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RCW 42.24.180 Taxing district—Issuance of warrants or
checks before approval by legislative
body—Conditions

Adopted: October 8, 1984
Revised: March 6, 1995
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Updated: March 2012
Renumbered: April 2013
Updated: February 2018
PROPOSED: July 2023