

**Audit of Expenditures**

In order to expedite the payment of claims, the board may authorize the issuance of warrants prior to board action approving the claims as long as all the following conditions are met:

- A. The auditing officer(s) and the superintendent shall each be required to furnish an official bond for the faithful discharge of his or her duties in an amount determined by the board, but not less than \$50,000;
- B. The board shall adopt contracting, hiring, purchasing, and disbursing policies that implement effective internal control;
- C. The board shall provide for its review of the documentation supporting claims paid and for its approval of all warrants issued in payment of claims at its next regularly scheduled meeting; and
- D. The board shall require that if, upon review, it disapproves some claims, the auditing officer(s) and the superintendent shall jointly cause the disapproved claims to be recognized as receivables of the district and to pursue collection diligently until the amounts disapproved are collected or until the board is satisfied and approves the claims.

After each meeting at which payments are approved, the president of the board and the superintendent shall sign the certificate authorizing the county treasurer to pay the warrants for approved expenditures.

The certificate shall specify the date, number, name, 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.

Legal References:

RCW	28A.330.230	Drawing and issuance of warrants
	28A.350.040	Auditor to draw and issue warrants--Second-class districts

Adopted: December 11, 1996