

## Voucher Certification and Approval - 6215

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Expenditures will be recorded on district voucher forms. The vouchers shall be audited and certified by the district's appointed auditing officer for accuracy and proof that the goods or services have been received. The auditing process will consist of a random sampling of the vouchers after each disbursement period. The scope of the sampling will be determined by the auditing officer based on his/her judgment after considering the following:

- A. Reasonable assurance that the objectives will be met.
- B. Derive maximum benefit with minimal effort.
- C. Internal control within the organization.

The certification must be signed, or mechanically endorsed and dated by the auditing officer or his/her delegate. 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 responsibility and liability for each individual voucher so certified.

Vouchers shall be approved by a recorded affirmative vote of a majority of the board at its next regularly scheduled public meeting.

All vouchers shall be externally audited in the manner provided by law.

### Legal References:

RCW	28A.330.080	Payment of claims
	28A.330.090	Auditing committee and expenditures
	42.24.080	Municipal corporations and political subdivisions--Auditing and payment-- Authentication and certification