

Northshore School District

BOARD POLICY

No. 1331

THE BOARD OF DIRECTORS

Audit of Expenditures

At each regular meeting, the board shall approve all bills and payroll after confirmation by the superintendent that all vouchers represent true and just claims and are in accord with the annual budget. At each meeting at which payments have been approved, all board members 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 and amount and fund on which each warrant is to be drawn, and the certificate shall be transmitted promptly to the county treasurer.

Pursuant to the authority of RCW 28A.330.090, the board shall appoint one board member to serve as the auditing committee for this purpose. The assignment shall be for a one-year period to coincide with the election of board officers and appointment of other duties.

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

Cross Reference:

WSSDA Policy No. 6215, Voucher Certification and Approval

Legal References:

RCW 28A.330.080 Payment of claims - signing of warrants

RCW 28A.330.090 Auditing committee and expenditures

Adopted by the Board: October 26, 1992

Revised: 11/27/01

Reaffirmed: 2/13/07; 1/24/12