

THE BOARD OF DIRECTORS

Audit of Expenditures

The person appointed by the board of directors at the beginning of each fiscal year as the auditing officer shall sign the voucher authorizing that the claim is a just, due and unpaid obligation against the school district, and that he/she is authorized to authenticated and certify to said claim.

At each regular meeting the board of directors shall approve payment of the vouchers as specified on the Voucher Register for General Fund, Capitol Projects Fund, Transportation Vehicle Fund and Associated Student Body Fund.

The Warrant Register covering vouchers listed on the Voucher Register is prepared in three-part form. One copy is sent to the Snohomish County Auditor; one copy is sent to Snohomish County Treasurer; and one copy is retained in the District Warrant Register. At the regular meeting the board of directors shall approve the warrant issue covering the warrants issued on the Warrant Register.

At the beginning of each contract year, salaries are approved by the board of directors. The warrant issue as shown on the Warrant Register each month covering the payments of salaries is approved by the board of directors following warrant issue.

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

Legal References:	RCW 28A.330.080	Payment of claims—Signing of warrants
	28A.350.030	Auditing accounts—All districts

Adoption Date: November 26, 1991