

FINANCIAL MANAGEMENT

Paying for Goods and Services: Warrants

1. Expenditures of district moneys shall be made on approved vouchers by a warrant signed by the secretary of the board or, in his/her absence, the board chairman.
2. Warrants to be issued shall first be recorded with the county auditor's office and the county treasurer's office showing the date, payee, and amount.
3. Within the parameters of RCW 42.24.180, the board authorizes warrants in payment of claims to be paid prior to board approval. 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 public meeting.
4. The district shall adopt contracting, hiring, purchasing, and disbursing policies that implement effective internal control.
5. The auditing officer and the officer designated to sign the warrants shall each be required to furnish an official bond for the faithful discharge of his or her duties in an amount not less than fifty thousand dollars.
6. If the board finds, as a result of this review, that any voucher(s) should not have been paid, the auditing officer and superintendent shall cause said voucher(s) to be recognized as receivable and to pursue collection diligently until the amounts disapproved are collected or until the board is satisfied and approves the claim or until the receivable is recognized as a bad debt by the board.

Legal Reference:

RCW 28A.400.030 (5)	Superintendent's duties
RCW 28A.330.090	Auditing committee and expenditures
RCW 42.24.080	Municipal corporations and political subdivisions- Auditing and payment-Authentication and certification
RCW 42.24.180	Taxing district-Issuance of warrants or checks before approval by legislative body

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