

Purchasing Policy: Vouchers & Warrants Approval and Certification

The Superintendent shall develop procedures to process payments for goods and services received and accepted by ESD. Expenditures shall be made from approved ESD voucher request forms.

Vouchers shall be paid on a schedule established by the Superintendent, minimally twice per month. The Board shall approve capacity for voucher expenditure at the Board meeting held during the month prior. The Board shall then receive an audit and certification report on actual activity against the approved capacity in the month following, or the next regularly scheduled meeting. Vouchers shall be approved by consent agenda vote of a majority of the Board. 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 recognize said voucher(s) as receivable until the amount disapproved is collected, the Board approves the claim, or the receivable is recognized as uncollectible.

Warrants may be issued by secured electronic signature. Access to the electronic warrant signature shall be segregated from business services staff responsible for warrant processing.

All warrants and payments issued shall be approved by the Clark County Treasurer's Office.

Audit & Certification

The Superintendent shall appoint an Auditing Officer, who shall not have direct responsibility for voucher approvals or disbursement. The Auditing Officer shall review disbursements on an established schedule for reasonableness of disbursements and compliance with ESD procedures. The Auditing Officer shall certify his/her review of disbursements for the Board's reliance.

ESD shall purchase and pay for surety bonds of not less than \$50,000 for the Auditing Officer and key business services staff with responsibility for voucher payments.

Unclaimed or Reissued Warrants

Warrants which have not been redeemed within a period of twelve (12) months or longer shall be cancelled under delegated authority of the Board. Such action shall take place on or before the end of each fiscal year. In the event that a warrant has been lost, a replacement warrant may be issued following notarized acknowledgement of the lost warrant. A replacement warrant may also be issued to the estate of a deceased staff member upon notice from the court. Unclaimed warrants shall be reissued to the Washington Department of Revenue according to that agency's policies and procedures.

Legal References: RCW 28A.310.220; 28A.310.280; 42.24.080; 42.24.180; 39.56.040; 63.29

Cross References: 6210 Purchasing Policy: Authorization and Control

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