

**OLYMPIC ESD 114 BOARD POLICY**  
**VOUCHER AND WARRANT CERTIFICATION AND APPROVAL**

**POLICY 6215**

The Olympic Educational Service District 114 ESD (OESD) Board of Directors (Board) directs the Superintendent to appoint an Auditing Officer, who shall not have direct responsibility for voucher and warrant approval or disbursement. The Auditing Officer shall review and certify disbursements for compliance on an established schedule.

Operating Fund, Payroll, Workers Compensation, Unemployment Fund and Compensated Absences Fund vouchers and warrants shall be submitted to the Board for approval through the Blanket Certification and Approval for Payment of Vouchers form which includes certification for accuracy and proof by the Board's appointed auditing officer that the goods or services considered for payment have been satisfactorily received. The certification must be signed and dated by the auditing officer.

Vouchers shall be paid on a schedule established by the Superintendent, but no less than twice per month. A report of actual payment activity shall be provided to the Board for approval at the next regularly scheduled Board meeting.

State law requires public agencies to pay interest on payments made after 30 days of receipt of goods or services. In order to ensure timely issuance of warrants, the Board delegates to the Superintendent the authority to issue vouchers and warrants before the Board has acted to approve them provided the Board shall act to consider approval of said warrants at its next regularly scheduled public meeting. In the event the claim(s) is disapproved, the auditing officer and Superintendent shall cause the claim(s) to be recognized as receivables and pursue collection diligently until the funds are collected or until the Board approves the payment of those claims.

**Legal Reference:**

RCW 28A.310.220 ESD Board – delegation of powers and duties to superintendent

RCW 28A. 310.280 ESD Superintendent's powers and Duties

RCW 39.76.011 Interest on unpaid public contracts

RCW 39.76.020 Interest on unpaid contracts – Exceptions

RCW 42.24.080 Municipal corporations and political subdivisions – Claims against for contractual purposes – Auditing and Payment – Forms – Authentication and Certification

RCW 42.24.180 Taxing District - Issuance of warrants or checks before approval by legislative body

Date Adopted: January 17, 2008

Renumbered: March 2013, From 4041

Renumbered: January, 21, 2016, From 4040

Revised: January 16, 2020