

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.

In the event payments are made and subsequently disallowed by the board, an accounts receivable shall be established and restitution sought from the appropriate employee or vendor.

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.330.090	Auditing committee and expenditures

Adoption Date: July 25, 1994  
Wenatchee School District