

<b>Subject:</b>	<b>VOUCHER CERTIFICATION AND APPROVAL</b>
<b>Section:</b>	<b>PPG# 6300</b>
<b>Chapter:</b>	<b>Fiscal Management</b>
<b>Effective Date:</b>	<b>7/1/98</b>

**POLICY**

Voucher Certification and Approval

Expenditures shall be made on district voucher forms. Before vouchers are submitted to the board for payment, they shall be audited by the district’s appointed auditing officer for accuracy and proof that the goods or services have been received and are satisfactory and that previous payment has not been made. The certification must be signed and dated by the auditing officer or his/ her delegate. Vouchers shall be approved by a recorded affirmative vote of a majority of the board.

The payment of expenses and transfer of funds prior to approval of the District Board of Fire Commissioners is authorized when such payment or transfer is made in accordance with PPG #6220.

**REFERENCES**

Legal Reference: 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—Conditions State Auditor’s Bulletin #301-III (F) Voucher certification and approval