

 <p>SEATTLE PUBLIC SCHOOLS</p>	<p>SEATTLE SCHOOL DISTRICT NO. 1 BOARD BYLAWS</p> <p>AUDITING EXPENDITURES</p>	<p>Bylaw B63.00 Revised DEC 6, 2006</p>
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All accounts shall be audited by the Board's Finance Committee. The payroll and any bills shall be approved by the full Board. After each meeting, at which payments have been approved the President of the Board, along with the Chairperson of the Finance Committee, 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 certificates shall be transmitted promptly to the county treasurer.

All claims for the provision of goods and services, other than payroll, to the School District shall be pre-audited and certified by the District's "Auditing Officer" or his/her designee. The Accounting Manager is hereby designated as the District's "Auditing Officer" for purposes of this requirement.

Following the Board authorization of payment, all warrants for school money shall be signed by the Superintendent.

All accounts shall be externally audited in the manner provided by law.

References: RCW 28A.320.010 Corporate powers
28A.320.020 Liability for debts and judgments
28A.400.030 Superintendent's duties
28A.330.080 Payment of claims – Signing of warrants
28A.350.030 Auditing accounts - All districts
42.24.80 Claims for contractual purposes - Auditing and
Payments
Procedure B.02.09 Board Committees

Former Code: B02.18

Revision(s): September 2002; 8/3/05