

---

## **6215SP Expense Claim Certification and Payments**

### **I. Required Bond for Auditing Officer and Superintendent**

As required by RCW 42.24.180, the auditing officer and the Superintendent will each furnish an official bond, for not less than \$50,000 for the faithful discharge of such duties. The District will purchase and pay for the surety bonds.

### **II. Electronic Funds Transfer**

As provided by Board Policy No. 6215, the Board authorizes the use of Electronic Funds Transfer (EFT) via Automated Clearing House transfer (ACH) transactions for payments to employees or vendors subject to the following procedures:

1. The procedure to initiate, approve, and record an EFT transaction is subject to the policies, procedures, and controls that govern disbursements made by any other payment mechanism.
2. EFT transactions will not be made without proper authorization of affected parties in accordance with federal and state statutes and accepted business practices. To enroll in EFT for invoice payments, or to change any account information, vendors will submit a completed Authorization for Automatic Deposit of Vendor Payments form and attach either a voided check or other confirmation of the account information.

The District shall maintain a bank account with a financial institution that is solely for handling EFT transactions and shall not carry a balance other than any minimum balance required for account maintenance by the financial institution.

Validation of new EFT requests, or changes to existing EFT records, require the following steps to be taken:

1. Validation of all new EFT requests received.
  - a. The District will confirm all change requests by directly contacting the requester by using known, genuine information.
  - b. When confirming change requests, the District will confirm the existing practice.
  - c. Information on the form with the known contact.
2. Once the request has been confirmed, the District's accounting department will set the vendor up for EFT payments in the District's accounting system.

3. Documentation of all new or revised EFT records shall be maintained for review by the District's accounting staff and the auditors and kept in accordance with records retention rules.

Once a vendor is enrolled, the District will continue to pay the vendor through electronic transactions until rescinded in writing by the vendor, or the depository account is no longer active. If a payment is rejected by the vendor's bank, the District will issue a paper check within two weeks of notice from the bank. Paper checks shall continue until a new authorization agreement is signed.

To ensure that there are adequate controls in place, the District will ensure the following:

1. Staff members who are responsible for entering electronic payments should not be the same staff members who release the electronic funds transfer.
2. Staff members who are responsible for entering electronic payments should not be the same staff members who can change account information for electronic payments.
3. Staff members who handle ACH transactions and releases should not be the same staff members who reconcile financial accounts that contain electronic transactions.
4. If the District does not have sufficient staff to segregate duties in such a manner, it must ensure that any transactions are reviewed and approved by a staff member other than the one who entered the transaction prior to it being released.

---

**Policy Cross References:**

- 6215 – Expense Claim Certification and Payments

**Revisions:**

**Adopted:**

- April 22, 2026