

# **GRANITE FALLS SCHOOL DISTRICT**

## **BOARD OF DIRECTORS**

### **POLICY 9127: AUDIT OF EXPENDITURES**

At regular meetings, the Board shall audit all bills and accounts, confirming that all expenditures comply with the annual budget. The payroll and any bills shall be approved by the Board before payment. After each meeting at which payments have been approved, the Board members and 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.

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

Legal reference:	RCW 28A.59.110	Payment of claims—signing warrants
	28A.66.030	Auditing accounts—all districts
	28A.66.100	Auditor's annual report to ESD

**ADOPTED: MARCH 8, 1990**

**AMENDED: APRIL 27, 2000**