

INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

TO: Tukwila Pool MPD Board

FROM: Brian Snure, Legal Counsel

DATE: December 3, 2014

SUBJECT: Voucher Approval Policy and Resolution

ISSUE

With the transition to King County as the District's Treasurer the County will require a Resolution appointing the District's Auditing Officer in order to issue warrants and electronic transactions.

FINANCIAL IMPACT

None

BACKGROUND

The District needs to provide the County with the name(s) of its auditing officers who are authorized to sign vouchers and process payments with the County. The District also requires a procedure consistent with state law to process vouchers when necessary in advance of full Board approval.

DISCUSSION

The proposed Resolution is in a form authorized by King County. The Resolution simply identifies the District's auditing officers (Board Clerk and Board President). In order to implement the Resolution the District needs to identify its auditing officers by Policy and needs to establish a procedure that allows less than the full board to approve vouchers when such vouchers need to be approved in advance of a full board meeting. The proposed Policy complies with the requirements of RCW 42.24.180. The proposed policy designates the Board Clerk and Board President as the District's auditing officers and allows the Board Clerk and the Board President (or any other commissioner in the absence of the Board President or Clerk) to preapprove qualifying vouchers subject to the restrictions set forth in the policy. The District's existing insurance policies provide all commissioners with the bond identified in the Policy.

RECOMMENDATION

1. Motion to adopt Policy 2015-01 Voucher Preapproval Policy and Procedure effective January 1, 2015.
2. Motion to approve Resolution No. __ Appointing Auditing Officer.

ATTACHMENTS

1. Policy 2015-01
2. Draft Resolution

Tukwila Pool Metropolitan Park District

VOUCHER PREAPPROVAL POLICY AND PROCEDURE

Policy No. _____

Policy: The monthly payment of the District's vouchers occasionally requires the issuance and approval of the vouchers prior to the Board of Commissioner's regular monthly meetings to insure timely processing by King County.

Under normal procedure vouchers are approved by the Board of Commissioners at its regular scheduled monthly meeting.

The schedule of the meetings of the Board of Commissioners and the time required for issuance of warrants, occasionally restricts the ability of the Board to approve qualifying vouchers at its regular meeting, and still pay the underlying invoices in a prompt and timely manner.

RCW 42.24.180 authorizes a procedure where the existing problem could be resolved.

Procedure: In order to accomplish the purposes expressed above and to comply with RCW 42.24.180 the Tukwila Pool Metropolitan Park District authorizes the following voucher preapproval procedures:

1. The procedure for payment of claims prior to approval by the Board of Commissioners shall apply to any claims against the District under \$50,000 that the District financial officer determines need to be approved prior to the Board's regular meeting "qualifying vouchers."
2. The Board Clerk and the Board President of the District is designated as the District auditing officers and the Board President or any single Commissioner are designated as officers to sign the qualifying vouchers.
3. Each employee or commissioner authorized to sign the qualifying vouchers shall obtain, at District expense, an official bond in the amount of no less than \$50,000 to secure the faithful discharge of their respective duties under this resolution.
4. In the preparation of the qualifying vouchers, the staff shall follow and adhere to established District policies and procedures.
5. The Board Clerk or Board President shall audit and approve the qualifying vouchers each month and the Board Clerk and the Board President shall sign the qualifying vouchers. In the absence of the Board Clerk or Board President any single commissioner may sign the qualifying vouchers. Staff shall then submit the preapproved qualifying vouchers to King County.

6. The Board Clerk shall submit to the Board at its regular monthly meeting a full and complete report of all claims paid on vouchers approved and signed pursuant to this Resolution.
7. In the event that a warrant is issued on an erroneous voucher the Board President and Board Clerk shall cause the disapproved payment to be recognized as a receivable and shall diligently pursue collection of the erroneous payment or take such other action as may be directed by the Board of Commissioners.

Tukwila Pool Metropolitan Park District

Resolution No. _____

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE TUKWILA POOL METROPOLITAN PARK DISTRICT APPOINTING OF AUDITING OFFICER(S) FOR THE PURPOSE OF AUTHORIZING THE ISSUANCE OF WARRANTS AND ELECTRONIC TRANSACTIONS PRIOR TO BOARD COMMISSIONERS APPROVAL

WHEREAS, there may be circumstances when the Board Commissioners does not meet prior to a day in which they would need to approve vouchers for the District's warrants and claims; and

WHEREAS, there is a need by the District to process warrants and electronic payments in a timely and consistent manner; and

WHEREAS, it would be of financial benefit to appoint Auditing Officers to certify the voucher approval document for the correct and certified submission of vouchers to the King County Finance Office without awaiting a Commissioners meeting to authorize specific payments; and

WHEREAS, RCW 42.24.180 authorizes the issuance of warrants before approval of the vouchers by the Board Commissioners in order to expedite the payment of claims; and

WHEREAS, Policy No. 2015-01 establishes the necessary purchasing and disbursing procedures that implements effective internal control for issuance of warrants and claims as required by RCW 42.24.180;

THEREFORE, BE IT RESOLVED, that the Board of Commissioners of the Tukwila Pool Metropolitan Park District does hereby authorize the following Auditing Officers, effective January 1, 2015, Kate Kruller and Joe Duffie, to submit warrants and claims for payment and disbursement in accordance with Policy No. 2015-01 prior to the Board taking action to approve said claims.

PASSED BY THE BOARD OF COMMISSIONERS OF THE TUKWILA POOL METROPOLITAN PARK DISTRICT at a Special Meeting thereof this _____ day of _____, 2014.

ATTEST/AUTHENTICATED:

Kate Kruller, Clerk of the Board

De'Sean Quinn, Board President

APPROVED AS TO FORM BY:

Brian Snure, TPMPD Attorney

Filed with the Clerk: _____

Passed by the Commission: _____

Resolution Number: _____