

**Business and Noninstructional Operations**

The Board of Trustees recognizes the importance of developing a system of internal control procedures in order to help fulfill its obligation to monitor and safeguard District resources. To facilitate warrant processing, the superintendent or designee shall ensure that purchasing, receiving, and payment functions are kept separate. He/she shall also ensure that invoices are paid expeditiously so that the District may, to the extent possible, take advantage of available discounts and avoid finance charges.

The superintendent or designee shall sign all warrants and shall ensure that warrants have appropriate documentary support verifying that all goods and services to be paid for have been delivered or rendered in accordance with the purchase agreement.

The Board of Trustees shall approve all warrants at a regularly scheduled Board of Trustees meeting.

The District shall not be responsible for unauthorized purchases.

Legal Reference:

**EDUCATION CODE**

- 17605 Delegation of authority for purchases
- 42630-42651 Orders, requisitions and warrants
- 42800-42806 Revolving cash fund
- 42810 Alternative revolving fund
- 42820 Prepayment funds

**CODE OF CIVIL PROCEDURE**

- 685.010 Rate of interest

**GOVERNMENT CODE**

- 16.5 Digital signatures
- 5500-5506 Uniform Facsimile Signatures of Public Officials Act
- 8111.2 Definition of public entity

**PUBLIC CONTRACT CODE**

- 7107 Retention proceeds; withholding; disbursement
- 7201 Retention proceeds; limits and exceptions
- 9203 Payment for projects costing over \$5000
- 20104.50 Timely progress payments

**CODE OF REGULATIONS, TITLE 2**

- 22000-22005 Digital signatures

Board of Trustees August 7, 1986

Reviewed: November 13, 1989

Reviewed: February 1993  
Revised: February 7, 2019  
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