

**SOUTH KING FIRE & RESCUE
(King County Fire Protection District No. 39)**

KING COUNTY, WASHINGTON

RESOLUTION NO. 540

**A RESOLUTION of the Board of Commissioners of
South King Fire & Rescue (KCFPD #39), King County, Washington,
Repealing and Replacing Resolution No. 460 authorizing the Auditing
Officer to pay claims for utilities and other contractual obligations, in
compliance with RCW 42.24.180 and RCW 42.24.080.**

WHEREAS, it has been determined that it is in the best interest of South King Fire & Rescue to pay utility bills incurred on or before their due date in order not to pay the authorized late charges imposed by utility provider companies; and

WHEREAS, there may arise from time to time the need to pay for the procurement of goods or services at the time they are required for essential business needs and for which payment is necessary at the time such good or services are purchased, due to contractual commitments; and

WHEREAS, the Board deems it necessary and appropriate to increase the fidelity bond amounts to \$100,000.00 each for the Auditing Officer/Finance Manager and the officer designated to sign the checks or warrants;

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

Section 1. Audit of Claims. Pursuant to RCW 42.24.080, all claims against the district by persons furnishing materials, rendering services or performing labor, or for any other contractual purpose, shall be audited before payment by an auditing officer appointed by resolution of this board. Such claims shall be prepared for audit and payment on a form and in the manner prescribed by the state auditor. The form shall provide for authentication and certification by such officer that the materials have been furnished, the services rendered, and/or the labor performed as described, or that **an advance payment** is due and payable pursuant to a contract, or is available as an option for fulfillment of a contract, in whole or in part, **and** that the claim is a just, due and unpaid obligation of the district. **No claim shall be paid without such authentication and certification.**

Section 2. Vouchers. As to claims of officers and employees, for services rendered, certification shall be made by the person charged with preparing and submitting vouchers for payment.

Section 3. Advance Payments. Pursuant to RCW 42.24.180 advance payments are allowed before approval by the board under certain limited described circumstances as provided herein. In order to expedite payment of claims, the Board hereby authorizes the issuance of warrants or checks in payment of claims after the provisions of RCW 42.24 have been met (see above) and after the auditing officer or other designated officer has signed the checks or warrants but before the Board has acted to approve the claims. Generally, claims shall not be paid before the Board has reviewed the supporting documentation and approved the issuance of checks or warrants in payment of those claims, but the Board recognizes that, with utility payments (to avoid authorized late charges) and with payments to fulfill contractual obligations, sometimes advance payments are legally necessary and allowed under RCW 42.24.180 and RCW 42.24.080.

Section 4. Required Conditions. All of the following conditions must be met before the payment of any claim in advance:

(1) The Auditing Officer/Finance Manager and the officer designated to sign the checks or warrants, if different, shall each be required to furnish an official bond for the

faithful discharge of his or her duties in an amount determined by the Board but not less than one hundred thousand dollars (\$100,000.00);

(2) The Board has adopted contracting, hiring, purchasing, and disbursing policies that implement effective internal controls;

(3) The Board shall review all documentation supporting claims so paid and shall approve all checks or warrants issued in advance payment of claims at its next regularly public meeting; and


(4) The Board shall require, if it disapproves any such claim, that the Auditing Officer/Finance Manager and the officer designated to sign the checks or warrants shall jointly cause the disapproved claims to be recognized as accounts receivable of the district and to pursue collection diligently until collection or until the Board is satisfied, and approves the claims.

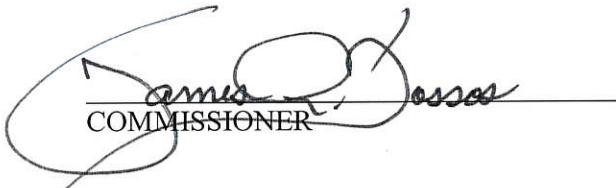
ADOPTED by the Board of Fire Commissioners of South King Fire & Rescue, King County, Washington, at a regular open public meeting this 28th day of November, 2017.


CHAIRMAN/COMMISSIONER



VICE CHAIR/COMMISSIONER


COMMISSIONER


COMMISSIONER


COMMISSIONER

ATTEST:


Board Secretary

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