

## **Fiscal Accounting and Reporting**

All fiscal transactions not specifically authorized by the Board must be authorized by the superintendent.

No employee, student or other person may purchase, charge or otherwise obligate the district for a debt without first obtaining authorization from the superintendent or a designated representative in the absence of the superintendent.

All checks are to be signed by the deputy clerk or a designated member of the Board in the absence of the deputy clerk.

The deputy clerk is authorized to prepare the regular scheduled monthly payrolls and issue the related checks for those employees who are working under a salary bargaining or contractual agreement ratified by the Board. The preparation of all other payrolls and the issuance of the related checks shall require the specific authorization of the Board or the superintendent.