

POLICY TITLE: Expenditure authorization

ADOPTION/LAST REVISION: Adopted 11-13-90, Revised 2-8-94

State Statute 43.58 (2)

The library board shall audit and approve all vouchers for the expenditures of the public library and forward the vouchers or schedules covering the same, setting forth the names of claimants, the amounts of each claim and the purpose for which expended, to the appropriate municipal or county financial officer or, in the case of a school district, the school district clerk, with a statement thereon, signed by the library board secretary or other designee of the library board, that the expenditure has been incurred and that the library board has audited and approved the bill. The municipal, county or school district governing body shall then pay the bill as others are paid.

- A. Normal procedure will be that bills are approved at the monthly meeting of the Board and the Comptroller shall be notified of their approval so that the payment checks can be released. Checks are not to be released until after the Library Board meets and the bills are approved. This also applies to intra-city department charges levied against the library's accounts.
- B. The Library Board recognizes that not all bills can be handled on a once a month basis at the Library Board meetings. In keeping with the statute quoted above, the Library Board authorizes the following exceptions:
  - 1. The Library Director (or senior supervisor in his absence) is considered the authorized designee for payroll disbursements and his/her approval (initials or signature) on the time cards is the authorization for payment by the Comptroller.
  - 2. The Library Director is authorized to approve utility bills that need to be paid in order to avoid late charges. The bills will be sent over to the Comptroller for payment with the Director's authorization.
  - 3. The Library Director may authorize the Comptroller to issue a travel advance for library employees on authorized travel.
  - 4. The Library Director may authorize expenditure of funds for postage if the need arises between Board meetings.