

## **PURCHASING PROCEDURES**

*Effective 4/30/2018*

1. Blanket purchase orders are only allowable for the following General Fund expenditures:

- Bus Fuel
- Heating Fuel
- Propane
- Legal Fees
- Food Service Supplies
- Bus Maintenance Supplies (\$5,000 max)
- General Maintenance Supplies (\$5,000 max)
- Technology Supplies (\$5,000 max)
- Custodian Supplies (\$5,000 max each building)
- Amazon Supplies (\$5,000 max per building)

**NOTE:** All requisitions are to be issued to a specific vendor or they will not be processed.

2. The District credit card will only be used on a limited basis and only when authorized by the Treasurer's office. Regarding Amazon Purchases; only the Treasurer's office is permitted to place orders from Amazon. Thus, please send all detailed requisitions to the Treasurer's office to process orders via Amazon.
3. If the vendor does not accept purchase orders then please open a requisition to yourself and the Treasurer's office will reimburse you for the expenditure once documentation is received. We strongly encourage staff to utilize vendors that accept purchase orders.

### **The Proper Purchasing Process:**

- a. Complete a requisition to a *specific* vendor for a *specific* purchase;
- b. The supervisor will approve or disapprove the requisition;
- c. The Treasurer and Superintendent approve or disapprove the requisition to allow the Treasurer's office to create a purchase order;
- d. Purchase order is created if approved;
- e. Purchase order copies are emailed with approval to proceed with the purchase (i.e. do not proceed with purchase until you receive the email with the purchase order);
- f. The packing slip, if available is attached to the purchase order and sent to the Treasurer's office for approval to pay the invoice.
- g. Treasurer's office receives invoice and pays upon receiving the purchase order or other support that services/product was completed (i.e. packing slip or okay to pay).

## “Then and Now Certificates”

“Then and now” certificates are the processing of a purchase orders after the invoice and merchandise has already been received. It is Board of Education policy and Ohio Revised Code that all school district purchases must be made by purchase order BEFORE receiving the merchandise and invoice. A “then and now” certificate is a direct violation of Board of Education policy and Ohio Revised Code. In order to rectify this situation, the following methods of correction will be taken to show the State Auditor’s office that the school district is making an effort to modify the violations taken against the Board of Education’s policies and Ohio Revised Code.

The following are the steps to be taken when an employee processes a purchase order after the goods and services have been received. A “Then and Now Certificate” is issued causing the following offenses.

First Offense: Verbal Reprimand by Building Administrator.

Second Offense: Written reprimand to be placed in Personnel File.

Third Offense: Personal appearance at next regular scheduled Board of Education meeting to explain to the Board of Education why the employee is breaking Board of Education policy and Ohio Revised Code.

Fourth Offense: Employee pays for the purchase, school district is not liable.