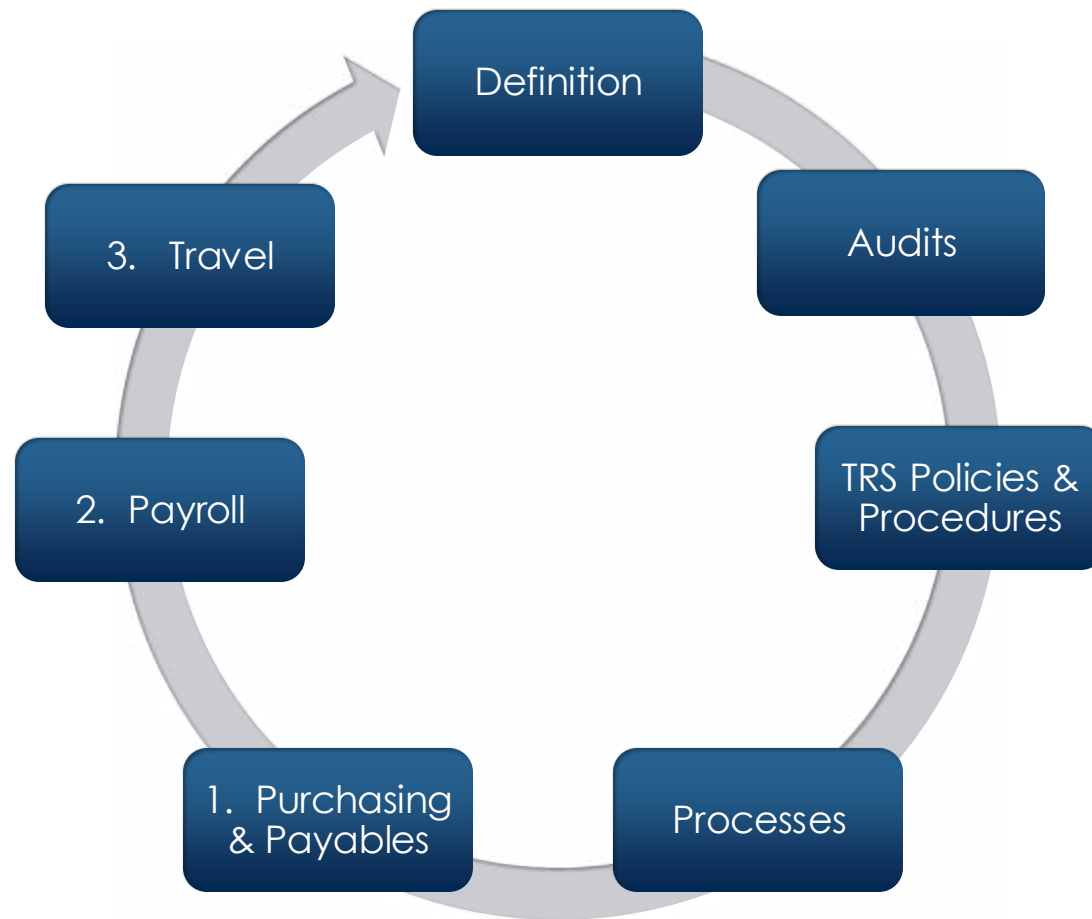




PROCUREMENT

By: Amber Wauneka, Business Consultant

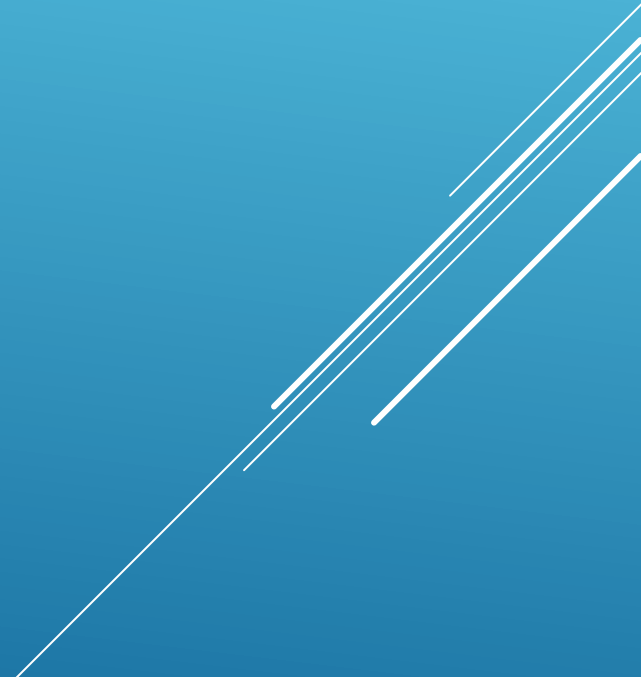
Darin Nez, Business/HR Manager



PROCUREMENT

WHAT DOES PROCUREMENT MEAN?

Procurement is the process a company uses to purchase goods, services, and raw materials.

Several thin, white, parallel diagonal lines are positioned in the bottom right corner of the slide, extending from the right edge towards the center.



An audit is a formal examination of an individual or organization's records, accounts, finances, or compliance with standards.



The purpose of an audit is to verify that information is accurate and reflects the true financial position of the school.

AUDIT

Operations

Finances

Processes

Duties &
responsibilities

Separation of
Duties

PROCUREMENT TELLS A STORY

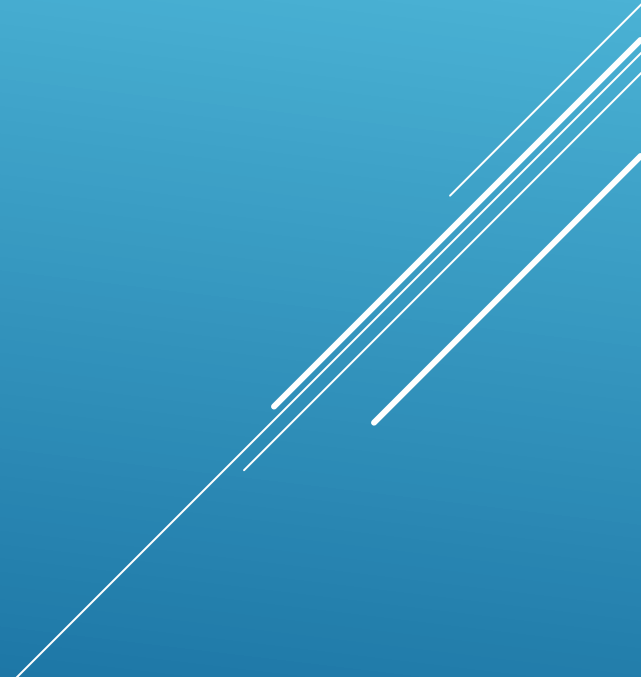
PROCUREMENT

POLICIES & PROCEDURES

- ▶ USFR (Uniform System of Financial Records for Arizona School Districts are applicable rules & regulations that arise from the laws of the White Mountain Apache Tribe , the federal government and schools contractual grant status.



PROCESS FOR PURCHASE AND PAYABLES

- Obtain quotes
 - Requisitions
 - Approval
 - PO
 - Receiving
 - Process payment
 - Plan ahead
- 

REQUISITIONS

- ▶ Requisitions (initiated and completed by requestor- Separation of duties)
- ▶ Requisitions must be approved by your immediate supervisor
- ▶ Quotes
- ▶ Item
- ▶ Description
- ▶ Quantity
- ▶ Unit Price
- ▶ Tax
- ▶ Account fund
- ▶ Justification
- ▶ Review by Business Manager
- ▶ Approval by Principal

QUOTES

- ▶*Purchases of more than \$10,000 or less purchase may be made without competitive quotes BUT a quote must be obtained to process
- ▶*Purchases more than \$10,000 but less than \$50,000 you must obtain three (3) or documented proof that three were attempts to obtain quotes and reason why .
- ▶*Emergency Purchases are only permissible when there is an existing condition/emergency that is a threat to public health, welfare of safety.

SUPPORTING DOCUMENTS

- Requisitions will not be processed without supporting documents
- Requisitions can be denied at the discretion of the Business Manager or Principal





PURCHASE ORDERS

- Requester will send to the Vendor for processing goods and/or services

RECEIVING OF GOODS



- All purchases will be checked in at the front office with Amanda Manuel
- All items will be verified by Amanda
- Both Amanda and requestor will sign off on receiving reports to document items were received
- Auditors check to see if this process is occurring

AFTER THE FACT PURCHASING

- -Follow processes
- -Purchasing on your own without approval is not allowed
- -Reimbursements for purchases without pre-approval is not guaranteed
- Audit finding

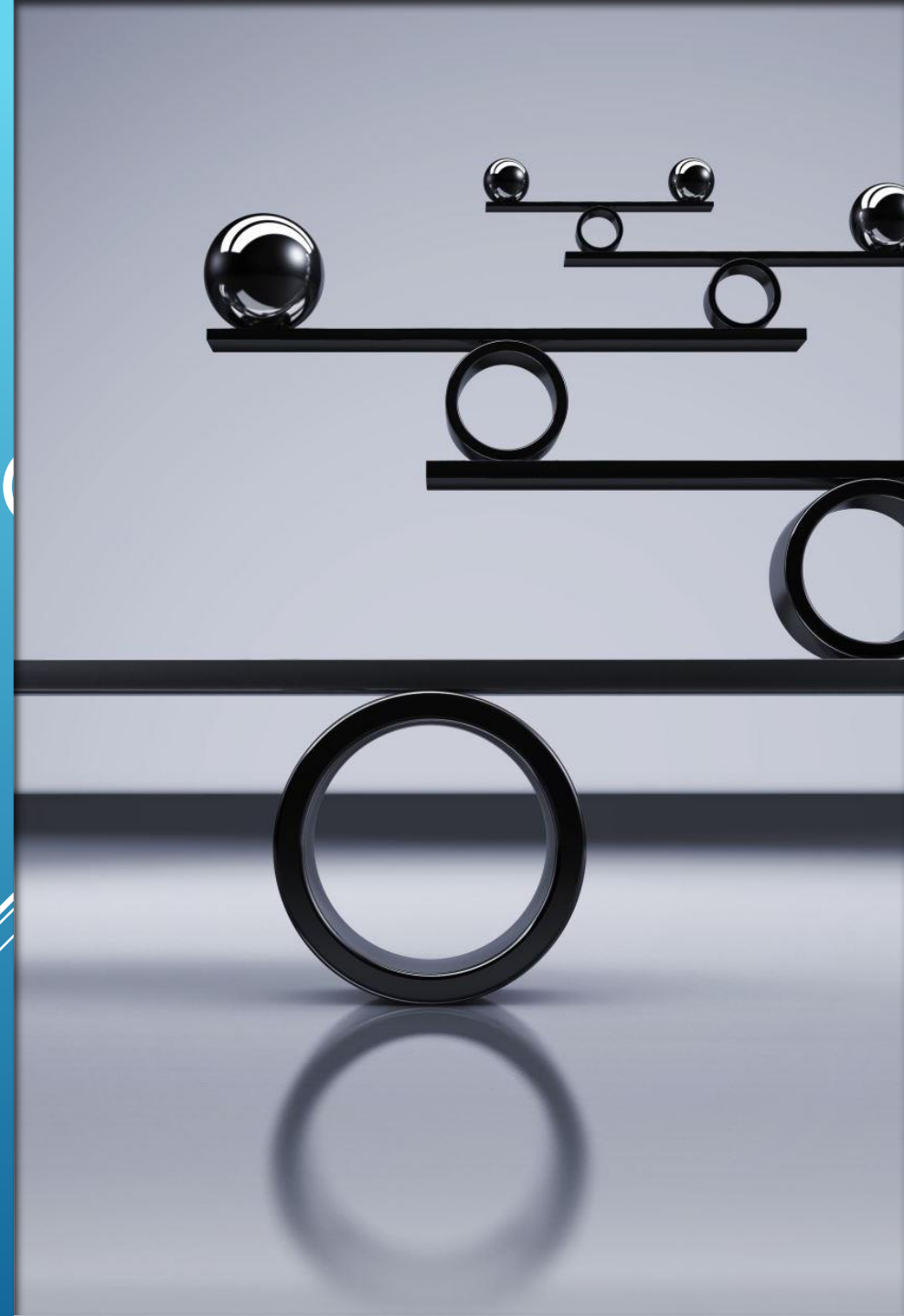


GIFT OF PUBLIC FUNDS

- Prohibits public entities from making any donation or grant, by subsidy or otherwise, to any individual, association, or corporation
- Disallowable cost
- Purchases must allow costs that are aligned with funding sources and/or One Plan Budget

BEWARE OF CONFLICT OF INTEREST

- Employees earning money from the school as private vendors
- Hiring family for goods and services





CREDIT CARDS

- Hotel/Motel Rooms
- Meals: An exception rather than the rule
- Gasolines purchases for school vehicles only
- No personal items and/or gifts
- May ONLY be used when no other forms of payment are not acceptable



PAYROLL

- Timecards
- Signatures
- Tour of Duty
- Lunch Breaks
- Leave Slips (new)
- Overtime (must be pre-approved)
- Holidays
- Breaks
- Extra Duties




TRAVEL ADVANCES

- In accordance with GSA per diem rates
- Mileage is based on the current GSA per diem rates
- Mileage granted ONLY if there are no school vehicles available
- Use of POV when a GSA is available will result in a lower mileage rate according to GSA mileage rates



TRAVEL

- Prior approval from Principal before arrangements or registration is completed
- Must submit all training information (training information/itinerary, registration fees, and location)
- 20% will be withheld from travel advance
- 20% Reimbursement will be issued after travel reports and receipts are submitted to business office




FOLLOWING POLICIES & PROCESSES = GOOD AUDITS

- When in doubt ask questions
- Communication is key
- Following processes



QUESTIONS & ANSWERS





THANK YOU!

This concludes my presentation