

# Required Back-up Information

When creating a purchase request, please submit all back-up information to include any quotations, website screen prints, contracts(unless one is on file in the business office), award letters, travel information, etc. **Please Note: Requisitions will not be processed until sufficient back-up is given.**

## II. General Audit Procedures

- a. Verify that a complete claim package is presented.
  - i. Purchase Order
    1. Signature of authorized personnel designated and approved by the Board to sign.
    2. Identify material or services rendered.
    3. Unit price/quantity.
    4. Employment contract; if purchase is included in contract (memberships, car lease, etc.).
  - ii. Invoice
    1. Itemized.
    2. Original copy, or certification of original on copy, signed by district personnel.
  - iii. Receiving Documentation
    1. Any signature indicating receipt of goods and date received.
- b. Audit purchase order for the following attributes:
  - i. Signature is board authorized.
  - ii. Legal expenditure.
  - iii. School district name on purchase order.
  - iv. Vendor name.
  - v. Account code.
  - vi. Modifications to the purchase order need to be approved (increases in amount, rates, terms) based on district policy.
- c. Audit invoice for the following attributes:
  - i. Vendor name on invoice matches to purchase order.
  - ii. The school district's name must appear on the invoice.
  - iii. The invoice is itemized as applicable:
    1. Description.
    2. Quantity.
    3. Unit (i.e., hours, item, etc.).
    4. Unit price.
  - iv. Account coding is proper for expenditure (Fund, Resource, Object).
  - v. Invoice matches amount being paid.
  - vi. Amount agrees to that on the purchase order.
  - vii. Dates of invoice should be after the authorization of the purchase order.
  - viii. Purchase order number is listed (if applicable).
  - ix. District personnel signatures are evident if no receiver is included in claim packet.
  - x. Payment is legal pursuant to Education Code and/or County Counsel opinion.
- d. Audit of Receiving Documentation.

Goods or services received are verified by date received and signature on the invoice, purchase order or Packing Slip. Initials only accepted for centralized warehouse personnel.

## CONTRACT DOCUMENTATION

### REQUIRED DOCUMENTATION

- I. Executed contract agreement, including board action approving contract and/or authorized agent's signature (EC 35161).
  - a. Purpose of contract.
  - b. Time period.
  - c. Not to exceed amount.
  - d. Payment provisions including reimbursable costs.
- II. Copy of board award of bid.

*NOTE: If the above requirements are met, purchase order may be used in lieu of a contract.*

### AUDIT PROCEDURES

- I. Review contract on file, or contract submitted with payment, to determine if it contains the proper elements defined in Required Documentation I (a) - (d) above.
- II. Verify that the governing board has taken proper action for approving contract, or that the contract was signed by an authorized agent of the district within the scope of his/her authorization.
- III. File bid documentation and/or contract for future reference, if so notified by district.
- IV. Audit Invoice for the following attributes:
  - a. Vendor on invoice agrees to purchase order.
  - b. The school district's name must appear on the invoice.
  - c. The invoice is itemized as applicable (description, quantity, unit, and unit price).
  - d. Reimbursement costs.
    - i. Copying
    - ii. Filing Fees
    - iii. Other (mileage, travel, etc.)

## TRAVEL AND CONFERENCE

### REQUIRED DOCUMENTATION

- I. Copy of district's Board approved travel policy to be on file with District Fiscal and Administrative Services.
- II. Copy of Employment Contract if expenses specific to employee(s).
- III. Copy of itemized travel claim that indicates the following.
  - a. Dates involved.
  - b. Destination of trip.
  - c. Name of claimant and signature.
  - d. Purpose of trip, including conference brochure/flyer.
  - e. Cost of travel – attach receipts.
  - f. Cost of lodging - attach hotel receipt showing the single room rate.
  - g. Meals - breakdown breakfast, lunch and dinner. Receipts are required to be submitted unless the district's board policy is to pay by per diem.
  - h. Cost of registration – attach flyer or conference brochure.
  - i. Explanation of other expenditures – include all receipts.
  - j. Appropriate approvals prior to travel. If applicable, completed and signed travel request.
    - i. Superintendent or Board Designee must approve for all employees prior to travel.
    - ii. The board travel policy must specify who is authorized to approve the district superintendent's travel claim.

Non-essential or prohibited expenses, such as in-room movies, alcohol, etc., should not be included for reimbursement. Purchase of alcoholic beverages with public funds is prohibited (EC 32435).

If individual claim includes costs for other employees (group claiming), names of other employees must be listed next to expenses claimed and travel claims of those employees should be submitted at the same time.

Expenses for spouses, dependents, friends and employees of other agencies are not reimbursable. If expenses were paid by district, they must be reimbursed and proof of reimbursement must be included with claim.

### AUDIT PROCEDURES

- I. Refer to district's Board policy.
- II. Review items listed in III of Required Documentation
  - a. Verify expenditures are in accordance with policy (Test for reasonableness).
- III. If payment involves claim for more than one person, divide total by number of people and verify per person charge to determine compliance with policy.
- IV. If detailed meal receipts are not available and district does not reimburse by per diem, request a signed itemization from the district with a certification that alcohol was not purchased.

## TRAVEL, CONFERENCE AND MILEAGE EXPENSES, Continued...

### MILEAGE

#### REQUIRED DOCUMENTATION

- I. Copy of the board adopted mileage reimbursement policy.
- II. Copy of the mileage claim including dates, destination, purpose and number of miles.

#### AUDIT PROCEDURES

- I. Verify that the claim includes the dates, destination, purpose and number of miles.
- II. Test for reasonableness.
- III. Verify reimbursement rate is the allowable IRS rate or less. If reimbursement is greater than the IRS rate, the difference must be reported to the IRS.