

PURCHASE ORDERS

CKB

An expenditure authorization form (purchase order or requisition) is required for all purchases. Employees initiating an expenditure shall complete the authorization form, including documentation of any required quotes, before a purchase is initiated. The completed form and documentation shall be submitted to the immediate supervisor or designated business officer for the department.

The designated business officer for the department will review completed expenditure authorization forms and any supporting quotes and approve the purchase. This approval signature is required prior to the initiation of a purchase.

Shipment of goods should be addressed and delivered to the District.

Invoices and complete packing slips should be initiated by the receiver of the goods, indicating that all goods were received and that payment should be processed.

The accounting/front office shall compare invoices and packing slips to the expenditure authorization form prior to processing payment (see District Policy CKC: Issuance of Checks).

Administration should review bank statements and bank reconciliations, as well as credit card statements, and document the review and approval. The District's audit committee or District management should ensure that monthly bank reconciliations and credit/purchase card statement reconciliations are occurring on a monthly basis.

A check register should be reviewed when signing checks to ensure all disbursements are reviewed and approved.

Administration or designated members of management shall review cash disbursements to verify that all District and State policies and procedures are being followed on a periodic basis.