

Purchasing/Signature Authority Policy

Introduction

The Westlake Charter School (“WCS”) Executive Director or designee shall maintain effective purchasing procedures in order to ensure that maximum value is received for money spent and that records are kept in accordance with established audit guidelines. The Executive Director and Chief Business Officer shall take all reasonable efforts to remain within the constraints of the WCS Board of Directors (“Board”) approved budget.

All goods and services purchased will consider price, value and service. Maintenance costs, replacement costs, and trade-in values shall be considered when determining the most economical purchase price.

The Executive Director or designee may issue and sign purchase requisitions which are required in order to produce purchase orders.

WCS will utilize and maintain check request and purchase order forms to document the authorization of all non-payroll expenditures.

Expenditure Authority

The Board grants the following authorization for purchase orders, warrant requests, reimbursement requests, and service agreements, as long as such expenditures are within the constraints of the Board-approved budget, and are accompanied by all required documentation and receipts. Board-approved operational costs and those outlined in the operational MOU (i.e. charter-authorizer oversight fees, facilities fees, Special Ed fees, etc.); payroll, fringes and health benefits; capital-asset purchases specifically listed (line item) in the Board-approved budget; etc. are not limited by this maximum expenditure-authority.

Position	Maximum Expenditure-Authority per purchase:	Approval By:
Executive Director Chief Business Officer	\$25,000.00	Board President / Treasurer Executive Director
Principal Directors* Dean Coordinator Budget & Accounting Specialist**	\$2,500.00	Executive Director or Chief Business Officer
Facilities Manager Facilities Lead	\$1,500.00	Director, Operations

* For the purposes of this Policy, the Athletic Director and Activities Director do not have expenditure authority and shall seek pre-approval for all expenditures from their supervisor.

** Purchases must be pre-approved by the Executive Director and/or Chief Business Officer

Adopted/Ratified: 9/1/2011

Revision Date: 12/11/14; 10/14/21; 5/9/24

The Board must authorize purchase orders, warrant requests, reimbursement requests and service agreements exceeding \$25,000.

Purchasing Practices and Procedures

1. Favoritism shall not extend to any vendors. Each order shall be placed on the basis of quality, price, and delivery. Past service may be a factor if all other considerations are similarly equal.
2. No purchase will be made from an employee of WCS or directly from a member of the immediate household of an employee of WCS, or from a business in which a WCS employee or Board member has a financial interest.
3. The Executive Director or designee shall approve all purchase requests via a purchase requisition in advance of the purchase. The purchase request shall contain a complete description of the product or service requested. Approval of the purchase request is at the discretion of the Executive Director or designee.
4. Upon approval of a purchase requisition, a purchase order will be generated in the financial accounting system and the funds will be obligated (i.e. encumbered).
5. Any purchase of products or services made without a purchase order or written pre-approval by the Executive Director or designee is subject to disapproval, and payment of such purchases may be the responsibility of the purchaser.
6. All individual purchases and service agreements over \$25,000 must include documentation of a good faith effort to secure a balance of price, value, and service. In order to secure authorized approval, the documentation of a good faith effort to secure a balance of price, value, and service must be attached to the purchase request.
7. WCS funds shall not be expended for the purchase of alcoholic beverages.
8. All purchases shall be made by contract or purchase order, and are to be accompanied by an original receipt.
9. Purchases shall not be split to avoid the Maximum Expenditure-Authority threshold.

Use of Open Purchase-Orders

The purpose of open purchase-orders is to simplify purchasing when repetitive purchases for products or services will be made from the same vendor over a period of time. An open purchase-order is a purchase order which has been issued to a vendor against which multiple purchases may be made for a specified period of time. Similar to a regular purchase-order, funds are obligated (i.e., encumbered) upon the establishment and issuance of an open purchase-order. The Executive Director or designee shall approve open purchase-orders and ensure that they detail a maximum purchase-amount.

Revolving Funds

WCS shall maintain a revolving cash-fund of up to \$25,000 for use by the Chief Business Officer. The fund shall be used by the Chief Business Officer only for purposes that are considered deadline-related emergencies, which may include, but are not limited to, payments on lost checks, final wages, and Franchise Tax Board payments. The Chief Business Officer shall ensure that payments from the fund are for services or materials that are legal expenditures and that there is a receipt with the date, payee, purpose of the expenditure, and amount expended.

Adopted/Ratified: 9/1/2011

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Purchasing Authority During A Declared State or Local Emergency

During a declared state or local emergency, the Board of Directors delegates to the Executive Director authority to make purchases equal to or less than \$50,000 per vendor per emergency.

The Executive Director or designee shall follow informal bidding procedures to the extent necessary and feasible under emergency circumstances, and may waive the requirement to use the lowest cost vendor depending on the availability to receive the requested goods, supplies and/or services.

Travel Expenses

The Executive Director or designee shall authorize payment for actual, necessary, and reasonable expenses, including travel, incurred by any employee performing authorized services for WCS.

The Executive Director or designee may approve employee requests to attend educational meetings, trainings, workshops, etc. in accordance with the adopted budget.

The Executive Director or designee shall establish procedures for the submission and verification of expense claims and may authorize an advance of funds to cover necessary expenses. Under no circumstance will personal expenses or alcohol purchases be reimbursed.

The Executive Director or designee may reimburse employees for the use of their own vehicles in the performance of assigned duties.

Meal Reimbursements

Reimbursement requests for meals during conferences and WCS-sponsored functions are not allowed when a meal is already included as part of the conference/function.

If the meal is not included in the workshop or conference, WCS may reimburse the cost of meals. The per diem cost of meals, which may be reimbursed, shall not exceed \$66 per day with the following maximum per meal: breakfast - \$16; lunch - \$17; dinner – \$28; Incidental expenses - \$5. All reimbursements must be accompanied by an itemized receipt. No alcohol purchase is reimbursable.

Payment of Goods and Services

The Executive Director or designee may authorize payment only for goods and services that meet the goals and objectives of the WCS instructional program. Advance payment for certain materials may be made if a decrease in costs is possible or if the goods or services are unavailable to WCS without advance payment.

Employee Reimbursements

Employee reimbursements for supplies may be issued if there is a need for the supplies as determined by the Executive Director or their designee. In order for an employee purchase to be eligible for reimbursement, prior approval of the expenditure should be obtained from the Executive Director or their designee.

No reimbursement shall be made without an original itemized receipt, and receipts may only contain reimbursable expenses. Purchases without receipts shall become the responsibility of the purchaser. Purchases should not exceed \$300, unless specifically pre-approved in writing by the Executive Director or their designee.

Accounts Payable

1. All invoices and statements shall be directed to the WCS Business Department.
2. Upon receipt, each invoice will be carefully inspected to verify the following:
 - a) Vendor's name and address
 - b) WCS-assigned purchase-order number
 - c) Quantities, item descriptions, and unit price
 - d) Items placed on backorder
3. Upon completion of the audit of accounts-payable documentation, all appropriate information will be entered into the financial accounting system for the production of the vendor's warrant.
4. Warrants shall be verified with the payment documentation and forwarded to the vendor/employee as soon as possible.