

## PURCHASING PROCEDURES

Monies under the jurisdiction of the Board may not be expended except upon a warrant drawn against a specific appropriation and against a specific fund. Therefore, no contract or purchase order for the expenditure of money will be made unless there is attached to it a certificate of the Treasurer certifying that the amount required to meet the contract or purchase order has been appropriated and is in the treasury, or is in the process of collection, and is free from previous encumbrance.

Any contract or purchase order issued without such a certificate attached is void, except as the law allows later issuance within 30 days of the certificate and except that, if the amount involved is less than \$3,000, the Treasurer may authorize it to be paid without the ratification or affirmation of the Board. Under certain conditions, the law also allows the Treasurer to issue blanket certification, subject to limitations of time and amount as set by law.

Purchasing procedures are designed to ensure the best possible price for the desired products and services. Procedures for purchasing are developed to require that all purchases are made on properly approved purchase orders and that, for items not put up for bid, price quotations are solicited.

Special arrangements may be made for ordering perishable and emergency supplies.

All purchases for property and services made using federal funds are conducted in accordance with all applicable Federal, State and local laws and regulations, the Uniform Guidance, and the District's written policies and procedures.

[Adoption date: December 19, 1990]  
[Re-adoption date: May 18, 2000]  
[Re-adoption date: August 21, 2014]  
[Re-adoption date: September 21, 2017]  
[Re-adoption date: February 15, 2018]

LEGAL REFS.: ORC 3313.46  
3327.08  
5705.41(D)(1); 5705.412; 5705.44  
2 C.F.R. Part 200

CROSS REFS.: DECA, Administration of Federal Grant Funds  
DJ, Purchasing  
DJC, Bidding Requirements

*NOTE:*

*The Uniform Grant Guidance (Uniform Guidance) issued by the U.S. Office of Management and Budget (OMB) effects certain federal funds districts receive.*

*The guidance replaces requirements found in eight previous OMB circulars. The new rules are in effect for new or noncompeting continuation grants awarded by OMB on or after December 26, 2014.*

*Districts are required to have written policies and/or procedures for the management of funds subject to the Uniform Guidance. The new rules are outlined in the Code of Federal Regulations (CFR) 200 and emphasize the need for strong financial management systems and other internal controls aimed at controlling fraud, waste and abuse. Internal controls should be in compliance with guidance in the Standards for Internal Control in the Federal Government issued by the comptroller general of the United States or the Internal Control Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission.*