

## FISCAL OPERATIONS: Purchasing

**Overview:** The allocation of scarce resources requires a fiscally responsible purchasing process. Accounting accuracy, timeliness of response and attention to established policy assure that legal responsibilities are met. This area can impact staff morale. It can also contribute to the building of public trust in the system.

GUIDING QUESTIONS	SCHOOL BOARD	SUPERINTENDENT	PRINCIPAL
	<ul style="list-style-type: none"> <li>◆ What policies do we have in this area?</li> <li>◆ Do we have procedures that meet all legal requirements for purchasing, bidding, contracting, etc.?</li> <li>◆ How can we promote and support economies of scale in purchasing, both within the district/school and among several school districts?</li> </ul>	<ul style="list-style-type: none"> <li>◆ What system is in place for the compliance, tracking, and optimal procurement practice in the purchasing function?</li> <li>◆ What policies and procedures are in place regarding purchasing?</li> </ul>	<ul style="list-style-type: none"> <li>◆ How does the school's purchasing system interface with the district/SU system?</li> <li>◆ What procedures are in place for direct purchasing at the school?</li> <li>◆ Is the system efficient? Does it provide for maximum economies and payment schedules?</li> <li>◆ What training is needed for staff?</li> </ul>

## FISCAL OPERATIONS: Purchasing *(continued)*

TASKS TO CONSIDER	SCHOOL BOARD	SUPERINTENDENT	PRINCIPAL
	<ul style="list-style-type: none"> <li>◆ Review policy.</li> <li>◆ Work with the superintendent/ principal(s) and business staff to develop policies that promote/support purchasing.</li> <li>◆ Ask the administration for a current report on collaborative ventures, purchasing agreements with vendors, etc.</li> </ul>	<ul style="list-style-type: none"> <li>◆ Walk through the purchase-order process.</li> <li>◆ Ask what specific state laws govern purchasing in the district.</li> <li>◆ Ask what difficulties the district, if any, has experienced in procurement.</li> </ul>	<ul style="list-style-type: none"> <li>◆ Review the purchase order process within the school and at the central office.</li> <li>◆ Review the policies that govern purchasing within the school/ district/SU.</li> <li>◆ Review the purchase orders for payment penalties.</li> <li>◆ Work with central office staff to find efficiencies and economies of scale.</li> </ul>