



Date: \_\_\_\_\_

To: Purchasing Agent  
Internal Claims Auditor

From: Building/Department: \_\_\_\_\_

Subject: Violation of WCSD Purchasing Policy

Vendor Name: \_\_\_\_\_ Amount: \$ \_\_\_\_\_ Requisition/PO#: \_\_\_\_\_

The above-referenced requisition/purchase order represents a "Claim" – an order placed for goods and/or services prior to the creation of a requisition/purchase order and prior to approval by the Purchasing Agent.

The building/department is aware that:

1. The WCSD Purchasing Policy, which states that all purchases transacted between the WCSD and any/all vendors, must be authorized in advance by the Purchasing Agent.
2. Orders for goods and services should be placed only after a requisition has been encumbered. If services are rendered or items are delivered PRIOR to an encumbered requisition, the order is a Claim, ***even if the date of the invoice is after the date of the purchase order.***
3. The Purchasing Agent is unable to process the Claim for the goods and services referenced above without a reason and explanation for the cited order.
4. All approvals for training, licensing courses and/or conference registrations must be obtained prior to registration. Requisitions/purchase orders must be processed and approved by the Purchasing Agent prior to the event taking place.
5. If Board of Education approval is required for a service contract, approval must be obtained prior to any services being rendered and purchase orders should be encumbered when Board of Education approval is received and prior to the start of services.
6. Items should not be added to a purchase order after it has been encumbered without the prior approval of the Purchasing Agent. If additional items are needed after a purchase order is processed, the Purchasing Office should be contacted for direction.
7. The District may not be responsible for any purchases made without authorization from the Purchasing Agent.

For audit purposes, a thorough explanation for ordering materials and/or services prior to requesting a purchase order is provided below. The corrective action for this type of purchase is also noted below. In the future, every effort will be made to ensure that purchases are made in accordance with the District's purchasing policy. All violations will be reviewed by the Board of Education.

Explanation: \_\_\_\_\_

Department's corrective action for future purchases: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
Administrator/Principal/Budget Supervisor Signature

\_\_\_\_\_  
Date