



Policy Type: Required  
Policy Title: Purchasing  
Effective: October 8, 2015

This purchasing policy has been adopted to allow ensure the school to carry out its procurement functions in a manner that is consistent with state law, deals fairly with all vendors, and provides for an efficient management and proper expenditure of school resources.

### Authority

The Board of Trustees delegates authority to the Board Treasurer to oversee the purchasing functions of the school and to ensure that these functions are in accordance with the mission of the school, and in compliance with other related board policies, and in addition to full compliance with state law and administrative rule. The Treasurer may delegate purchasing authority to the school Director, Assistant Director, and other school employees or volunteers.

The Board President and the Board Treasurer may jointly delegate authority to sign purchase orders and/or check signing to another regular board member, or member of the administrative staff. This authority must be delegated by the Board President and Board Treasurer in writing, at their discretion. Delegation of this authority may be revoked or suspended in writing, at any time, for any reason by either the Board President or the Board or Treasurer.

### Scope

This policy applies to all purchases made by the school, covering all programs and activities of the school, independent of the source of the money to be expended. It includes all direct purchases, leases, and leases with an option to purchase, and all procurement items, (i.e. supplies, furniture and equipment, materials, and services).

### Competitive Solicitations Small Purchases

The school Lakeview Academy defines small purchases as those purchases less than \$50,000. The state procurement policy subdivides small purchases into several levels determined by the amount of the intended purchase, as defined below. Competitive pricing is required for all purchases. No purchase or contract shall be artificially divided to avoid the below requirements of this policy.

- For purchases less than \$1,001, a purchase may be made without seeking competitive quotes, using the best possible sources based on price, delivery, and prior vendor performance.
- For purchases between \$1,001 and \$50,000, a purchase may be made after obtaining at least three price quotes, purchasing from the vendor offering the

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best value to the school. Quotations Quotes should include the complete description of the item to be purchased, quantity, price, total cost, vendor's name and address, date, and the name of the person providing the quote. All quotes from vendors should be in written form, including a letter, fax, web-based quote, or another format that provides the required information; these quotes should be included with a requisition for a purchase order. The school must maintain written "selection determination" documentation.

### Large Purchases

For purchases over \$50,000, the school shall will formally prepare a proposal using either a competitive sealed bidding process or a competitive sealed proposal process, in accordance with state law, including full specifications development, publishing and public notices requirements, and all other requirements.

The use of statewide contracts as prepared by the Utah State Purchasing Division is encouraged as a consideration in making a purchase decision.

### Exceptions

Sole source procurement shall be usedis allowed only if a purchase requirementpurchasing need is reasonably available from only a single supplier. Any request that the procurement be restricted to one potential vendor must be accompanied by a written explanation as to why no other vendor is suitable or acceptable to meet the need. If there is a reasonable doubt, then competitive quotes must be obtained.

### Requisitions

All purchase orders or check requests should follow the below guidelines.

- Requisitions for a p This is correct I think Purchase orders should be signed by the Director prior to placing an order or purchasing items. The Board Treasurer may assume authority to approve requisitions for purchase orders at any time.
- Requisitions for a c This is correct I think Check requests must be signed by the Director and the Board Treasurer. If the Board Treasurer is unavailable the Board President may assume authority to approve check requests. A check request must have two approved signatures prior to releasing payment for any expenditure.
- A check payable to a board member or staff member should not be signed by the same board or staff member.
- The Board President and Treasurer may elect to delegate authority to other approved board members, or staff as outlined above in the Authority in section 3 (Scope).
- A requisition for a check must have two approved signatures prior to releasing payment for any expenditure.



- It is encouraged that a check payable to a board member or staff not be signed by the same board or staff member.

All receipts for purchases made on the school's purchasing card shall be submitted to the business manager. The business manager must attach receipts and/or the itemized bill(s) to the check requisition prior to submitting to the Director and, Board Treasurer for review...

Any party submitting a requisition shall complete all necessary vendor information, program, purpose, description, quantity, and cost. Check requisitions shall have the appropriate number of price quotes attached prior to being submitted for signatures.

If an employee, volunteer, board member, or other person fails to obtain proper approval prior to purchasing, he they may be personally responsible for that cost.

The Director is responsible for developing procedures to comply with this policy and informing all staff, and other persons who use school funds, about the authority, requirements, and restrictions outlined in this policy.

### Emergency Purchasing

An emergency condition is a situation that creates a threat to public health, welfare, or safety and may arise from serious flooding, epidemics, riots, and or other reasonable interpretations. An emergency situation establishes an immediate need for supplies or services that cannot be met through normal procurement methods. In such a situation, the school is authorized to suspend the normal methods and obtain the required items in time to meet the emergency.

### Purchasing Card

With approval of the Board Treasurer and Director, school personnel may obtain a purchasing card from the state for use in making purchases. The purchasing card holder shall stay within purchasing limits as authorized for each user's card. This purchasing method is to encourage buying efficiencies, but all transactions must be held in strict compliance with the procedures and practices established by the State Purchasing Division and requisition requirements as outlined above in the Requisition section.in section six (Requisitions).

### Budget Practices

The school's administration shall submit proposed expenditures for the subsequent fiscal year at the April board meeting. The administration shall take into account the recommendation of the Site Advisory Council when planning proposed expenditures.



The Director shall have oversight of the budget adopted by the Board of Trustees, with the exception of monies allocated for board expenditures. The Director shall ensure that expenditures for each line item do not exceed the approved amount budgeted. The Board of Trustees or Treasurer may revoke, in writing, the oversight of the budget from the Director at any time. The Board of Trustees will hold the administration accountable to ensure that all expenditures over which they have discretion are in line with the vision and philosophy of Lakeview Academy as set forth in the charter.

### Illegal Activities - Employees

Employees. Any employee acting as a procurement officer for the school, or who in any official capacity participates in the procurement of supplies, services, construction, real property, or insurance for any such political unit may be guilty of a felony if the person asks, receives, or offers to receive any emolument, gratuity, contribution, loan, or reward, or any promise thereof, either for the person's own use or the use of benefits or any other person or organization from any person interested in the sale of such supplies, construction, real property, or insurance.

10.2 It is not appropriate for an employee to use their employment position or influence at the school to obtain goods or services for the personal benefit of the employee or others by seeking to make purchases at discounted rates not available to the general school public, receiving items at no cost, or making purchases with the intent of avoiding sales taxes. Activities of this nature, subject the employee to disciplinary action, including dismissal and possible criminal charges.

10.3 It is allowable for an employee to obtain goods or services for personal use at discounted rates where suppliers normally offer educational discounts to all of employees of the school, independent of any employee's position or influence. Employees are responsible for the payment of sales tax and no purchase arrangement shall be made using a school purchase order or purchase card.

### Illegal Activities - Vendors

10.4 Vendors. Any person who is interested in any way in the sale of any supplies, services, construction, real property, or insurance to the school, is may be guilty of a felony, if the person gives or offers to give any emolument, gratuity, contribution, loan or reward, or any promise thereof to any person acting as a procurement officer, or who in any official capacity participates in the procurement of such supplies, services, construction, real property, or insurance, whether it is given for his their own use or for the use or benefit of any other person or organization.

### References

Utah Code Annotated Title 63, Chapter 56

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## Utah Administrative Code R33

### Certification

The undersigned officers and/or directors of Lakeview Academy certify that this Purchasing Policy was duly adopted as of October 8, 2015 and replaces all previous Purchasing Policies.

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

6/1/2013

To Lakeview Board of Trustees:

As Lakeview's Board of Trustees has transitioned from a Founding Board to a Governing Board there presents opportunity to delegate additional responsibilities and authority to the Lakeview Academy Administrative Staff. The following policy provisions apply:

218 Purchase Policy  
Section 2. Authority

**The Board President and the Board Treasurer may jointly delegate authority to sign purchase orders and/or check signing to another regular Board Member, or member of the administrative staff. This authority shall be**

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**delegated by the Board President and Board Treasurer in writing, at their discretion. Delegation of this authority may be revoked or suspended at any time for any reason by either the Board President or the Board Treasurer.**

As provided in section 2 the Board President and Treasurer may delegate authority to a member of the Administrative staff. We hereby recommend adding the Director's Assistant as an additional check signer to the Lakeview Academy account.

This delegation of check signing authority is proposed with the understanding that the Director's Assistant has been trained on proper purchase, procurement, and any additional financial policies that have been deemed necessary for the purposes of understanding her fiduciary responsibility and authority.

In addition to delegating check signing authority to the Director's Assistant the Board Treasurer still retains signing oversight, and when necessary will sign checks. Additionally the delegated authority given to Director's Assistant will be reviewed on an annual basis by the board and any changes deemed necessary will be implemented.