

## COMMERCIAL WARRANTS PRE-AUDIT PROCESS

### Public Works:

- Contract
- Board Approval
- Bid Form
- Change Orders (Signed and showing Board Approval Date or Board Minutes)
- Contractor's License
- DIR Registration for contracts above \$25,000 for public works and \$15,000 for maintenance
- Invoice (with Approvals preferred)
- Under \$15K and \$60K contracts, please provide a copy of the contract/PO and invoice.

### Professional Services:

- Contract/Agreement (Signed and showing Board Approval Date or Board Minutes)
- Invoice (with Approvals preferred)
- Hourly Rate Sheets, if applicable
- Reimbursements for individuals over \$500

### Non-Public Schools:

- Contract/Agreement (Master Contract with Appendix, signed and showing LEA Approval Dates)
- Invoices (only one copy of invoice is needed. Please do not submit multiple copies.)
- Attendance Record Sheets

### Credit Card / P-Card Purchases:

- Statements (with Approvals preferred)
- Receipts (if required for specific expenses)
- Reimbursements for individuals over \$500

### Travel:

- Travel Authorization
- Receipts (Per diem not permissible with federal funds)
- Reimbursements for individuals over \$500

### Revolving Cash Funds:

- Register Listing Checks in Consecutive Order as detailed below:
  - o All Voided Checks
  - o Dollar Amount
  - o Payee
  - o Purpose of Expense
  - o Signed by RCF Custodian
  - o Reimbursement for individuals over \$500

**Equipment & Materials above the Bid Limit:**

- Contract (Signed and showing Board Approval Date or Board Minutes)
- Bid Form

**Piggyback Bids:**

- Copy of contract between vendor and awarding agency (with piggyback clause)
- Advertisement
- Bid Form/Price Sheet
- Addenda, if applicable
- Board approval of awarding agency and addenda, if applicable
- District's resolution approving use of bid
- District's board action authorizing membership, if applicable

Some warrants for large purchases may be pulled based on expenditure amount. In these cases, be prepared to submit a copy of the invoice. Commercial Warrants tracks cumulative purchases and if the total of multiple invoices exceeds the bid limits, we will request bid documentation.

**Other Items:**

**Sole Source Purchases:**

- Board Resolution and Legal Opinion of Sole Source Finding

**Exception to Bidding (Graydon v. Pasadena Redevelopment Agency):**

- Board Item and Legal Opinion of Exception from Bidding

**Out-of-State Vendors:**

Districts must withhold 7 percent of gross payments made in excess of \$1,500 in a calendar year to non-resident independent contractors.

- FTB Form 590 or invoice showing 7% reduction

**BOARD APPROVAL:** All transactions require Board approval within 60 days of execution. All transactions above the bid limit require direct approval by the Governing Board. (EC 17604 & 17605) Acceptable methods of board approval are: Copy of signed board agenda item, certified copy of board minutes, or an excerpt of minutes signed by the Superintendent or other authorized signatory. For contracts below the bid limit, the board date on the contract will suffice.

Please call or email any of the following if you have any questions:

|                       |  |              |
|-----------------------|--|--------------|
| Claudia Cordova       | <a href="mailto:ccordova@sdcoe.net">ccordova@sdcoe.net</a>                         | 858-292-3631 |
| Michael Darcy         | <a href="mailto:michael.darcy@sdcoe.net">michael.darcy@sdcoe.net</a>               | 858-292-3632 |
| Cindy Valenzuela-Diaz | <a href="mailto:cindy.valenzueladiaz@sdcoe.net">cindy.valenzueladiaz@sdcoe.net</a> | 858-292-3525 |
| Amanda Espiritu       | <a href="mailto:amanda.espiritu@sdcoe.net">amanda.espiritu@sdcoe.net</a>           | 858-569-5409 |
| Sheri Walden          | <a href="mailto:sheri.walden@sdcoe.net">sheri.walden@sdcoe.net</a>                 | 858-292-3602 |