

Dr. Lawrence S. Feldman, Vice Chair

SUBJECT: DIRECT THE SUPERINTENDENT, SCHOOL BOARD ATTORNEY AND CHIEF AUDITOR TO REVIEW CURRENT POLICIES CONCERNING PROCEDURES FOR THE PAYMENT OF INVOICES, PURCHASE ORDERS AND CONTRACTS FOR NON INSTRUCTIONAL PROFESSIONAL SERVICES AND BRING FORTH RECOMMENDATIONS, AS NECESSARY, THAT WOULD REQUIRE THAT ALL INVOICES SUBMITTED TO THE SCHOOL BOARD FOR PAYMENT BE ITEMIZED AND/OR SUFFICIENTLY DETAILED TO ADEQUATELY DESCRIBE THE SERVICE(S) RENDERED

COMMITTEE: INNOVATION, EFFICIENCY AND GOVERNMENTAL RELATIONS

LINK TO STRATEGIC FRAMEWORK: FINANCIAL STABILITY AND EFFICIENCY

School Board Policy requires that the payment of invoices, purchase orders and contracts for professional services be made according to state statutes, school district procedures, and within an approved budget.

Best practices typically require that invoices submitted to the School Board for payment should include information that properly describes the services that have been rendered pursuant to an authorized contract or purchase order. Accordingly, a vendor's request for payment (invoice or documented and approved timesheets) should contain sufficient information so that an objective person can determine what services were provided and that such purchases were an appropriate expenditure of School Board funds. This information is also needed by the authorizing employee to properly enter and approve the transaction in the system. Deleted

At a minimum, all invoices submitted for payment must be in an established format, contain the following information and adhere to the criteria set forth below:

- Include the billing entity's name, address and phone number and billed to the School Board of Miami-Dade County, Florida;
- Provide invoice number, charge period, number of hours/days charged, rate per hour/day (as established by contract), the dates the services were rendered and identify the non-instructional professional that is charging for and performing the services and to whom the services were rendered;

- State total value of the time charged, and the total balance of the invoice (time charges plus expenses);
- Describe in detail the service(s) purchased. The services should be described in reasonable and sufficient detail so that an objective person reviewing the invoice can determine what professional provided the service and what professional service was provided, what task was performed, what meetings were attended, who attended such meetings, what value was provided to the School Board and whether such professional services were appropriate under the terms of an agreement and School Board Policy. Such detail and itemization should also be sufficient to allow contracts for professional services to be audited if necessary;
- Describe in detail the reasons for the purchase of the services, the bid item number if appropriate, the location, department, or persons receiving services;
- Itemize the expenses chargeable to the School Board; and
- Submit signed, original invoices for payment.

All School Board contracts and bids shall include an invoice for the purchase of goods or service meeting these criteria.

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ACTION PROPOSED BY

DR. LAWRENCE S. FELDMAN:

Direct the Superintendent, School Board Attorney and Chief Auditor to review current policies concerning procedures for payment of invoices, purchase orders, and contracts for non instructional professional services and bring forth recommendations, as necessary, that would require all invoices submitted to the appropriate administrators and to the School Board of Miami-Dade County for payment be itemized and/or sufficiently detailed to adequately describe the service(s) rendered.