

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 PROFESSIONAL SERVICES AND BRING FORTH RECOMMENDATIONS, IF NECESSARY, THAT WOULD REQUIRE THAT ALL INVOICES SUBMITTED TO THE SCHOOL BOARD FOR PAYMENT ARE ITEMIZED AND/OR SUFFICIENTLY DETAILED TO ADEQUATELY DESCRIBE THE GOODS OR 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 goods or 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 and/or goods 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.

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, and the rate per hour/day (as established by contract), and identify the professional that is charging for and performed the services and the dates the services were rendered;

- Indicate to whom the services were provided and the completed evaluation form indicating the level of satisfaction/compliance with the stated objectives for said service;
- State total value of the time charged, and the total balance of the invoice (time charges plus expenses);
- Describe in detail the goods/service 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, 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;
- Itemize the expenses chargeable to the School Board;
- Describe in detail the necessity of the goods purchased, the bid item number if appropriate, the location, name of establishment, price per item, and total cost of said goods. Indicate to whom the goods were delivered to and the signature of the receipt of said goods;
- Submit signed, original invoices for payment.

Invoices for professional services or purchased goods that do not meet the basic criteria listed above shall not be paid except in unusual circumstances, authorized by the Superintendent and reported to the School Board Chair. All School Board contracts and bids shall include an invoice for the purchase of goods or service meeting these criteria.

**ACTION PROPOSED BY  
DR. LAWRENCE S. FELDMAN:**

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