

After the Fact Justification Form for “After the Fact” Purchases

Unauthorized financial commitment requires that any requisition submitted “after the fact” must include a statement explaining and justifying the reason for the deviation in policy. This explanation is to be initiated by the Department Head and signed by the Financial Secretary, purchaser, and purchaser's supervisor. The form must be routed to Finance Director's Office. Upon review by and approval by the School Board Members the form will be forwarded to the Finance Director and Superintendent for signature.

Justification Number: _____

Name of Purchaser: _____ Date: _____ REQ No.: _____

Department: _____ Dollar Amount of Purchase: _____

Vendor Name: _____ Invoice No.: _____

Description of Purchase: _____

Attach necessary supporting documents, including but not limited to requisition and invoices. The Justification must address the following: **1)** The circumstances surrounding the commitment to include funds availability, reason for delays and commitments made. **2)** The reasons why proper procedures were not followed and why the violation occurred. **3)** A description of the terms of the commitment, when it arose, when performance ended, how the pricing was negotiated and evaluated and copies of any relevant correspondence, documents, invoices, e-mails, etc, if available, that define the terms of the commitment. **4)** Whether all NM State and CCSD procurement procedures were followed and whether all other required approvals were obtained and an affirmation that the prices are fair and reasonable. **5)** What corrective action is planned or taken to improve internal controls and prevent a recurrence by the department and the employees involved. **6)** If similar violations have occurred in the past, please explain why the corrective actions taken have not prevented the problem from recurring. (Attach additional page if needed)

Purchaser Signature: _____

Date: _____

Purchaser's Supervisor: _____

Date: _____

Financial Secretary Signature: _____

Date: _____

Department Head Signature: _____

Date: _____

Finance Director Signature: _____

Date: _____

Superintendent's Signature: _____

Date: _____

Board Approval Date: _____

Approved

Not Approved

Unauthorized / After the Fact and Late Justification Procedure

The Department Head must investigate the situation and complete the After the Fact justification form explaining to the Chief Procurement Officer by addressing the following:

1. The Circumstances surrounding the commitment to include: the item, person or persons responsible, funds availability, reason for delays and commitments made.
2. The reasons why proper procedures were not followed and why the violation occurred.
3. A description of the terms of the commitment, when it arose, when performance ended, how the pricing was negotiated and evaluated and copies of any relevant correspondence, documents, invoices, emails, etc, if available that define the term commitment.
4. Whether all NM State and CCSD procurement procedures were followed and whether all other required approvals were obtained and an affirmation that the prices were fair and reasonable.
5. What corrective action plan is in place or taken to improve internal controls and prevent a recurrence by the department and the employees involved.
6. If similar violations have occurred in the past please explain why the corrective actions taken have not prevented the problem from recurring.

If the After the Fact Memo Justification Memo is approved:

If the After the Fact Justification memo is approved, the Purchasing Office will scan the Approved Justification back to the Financial Secretary. The Financial Secretary will then attach the Justification to the Purchase Requisition and re-submit for approval, in order to minimize further delay to vendor. A Purchase Order will not be issued until the Justification Form for After the Fact purchases have been approved, and attached to Requisition.

If the After the Fact Justification Memo is NOT approved:

IF the After the Fact Justification memo is not approved, the Department Head and Originator will pay for the purchases personally without reimbursement from Central Consolidated Schools or will return the purchased goods to the vendor, explaining that CCSD is under no obligation to pay for them as an official Purchase Order has not been issued.

After the Fact Justification Memo is found on CCSD Website, Finance, Training Page