

BUSINESS AND NONINSTRUCTIONAL OPERATIONS

Receiving/Paying for Goods and Services

A. Receiving Goods

All goods received must be accepted by a School Division employee authorized to certify that the goods were received in good condition before payment can be approved.

B. Paying for Goods and Services

No payment for goods or services shall be made, unless both an itemized invoice showing name of the person or firm to whom payment is due is present and an electronic receipt has been completed and approved in the purchasing software by an authorized school employee ~~whose-who~~ is on file. Furthermore, the invoice must have been issued in response to an approved purchase order.

The Chief Financial Officer shall establish procedures for accounting, purchasing and warrant writing so that each transaction is internally audited by several employees as they perform the required functions.

A time frame for the prompt payment of invoices is established in the legal reference to this Policy.

Editor's Note
See the Internal Audit Charter

Legal Reference

Code of Virginia § 2.221-4300, et seq., as amended. Virginia Public Procurement Act.

Code of Virginia § 22.1-122, as amended. Approval and payment of claims; warrants; prohibited acts.

Code of Virginia § 22.1-122.1, as amended. Accounts to purchase certain materials and supplies.

Related Links

School Board [Internal Audit Charter](#)

Adopted by School Board: February 16, 1993
Amended by School Board: September 3, 2002

Amended by School Board: September 16, 2014

Amended by School Board: January 11, 2022

APPROVED AS TO
LEGAL SUFFICIENCY

Kamala H. Laxaraki