

COMMERCIAL WARRANTS PRE-AUDIT PROCESS

Public Works:

- ☐ Contract
- ☐ Board Approval
- ☐ Bid Form
- ☐ Change Orders (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, \$75K (CUPCAA districts) contracts, please provide a copy of the contract, PO and invoice.

Professional Services:

- ☐ Contract/Agreement (Board Approval Date or Board Minutes)
- ☐ Invoice (with Approvals preferred)
- ☐ Hourly Rate Sheets, if applicable
- ☐ Reimbursements for individuals over \$1,000

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 \$1,000

Travel:

- ☐ Travel Authorization
- ☐ Receipts
- ☐ Reimbursements for individuals over \$1,000

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 \$1,000

Equipment & Materials Below the Bid Limit:

- ☐ Invoice
- ☐ Copy of Purchase Order

Equipment & Materials Above the Bid Limit:

- ☐ Contract (Board Approval Date or Board Minutes)
- ☐ Bid Form

Piggyback Bids:

- ☐ Copy of contract between vendor and awarding agency (with piggyback clause)
- ☐ 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

Independent Contractors must meet all AB5 and AB2257 criteria:

- ☐ Be free from the control and direction of the district.
- ☐ Be customarily engaged in an independently established business of the same nature as that involved in the work performed.
- ☐ Maintain a business location that is separate from the contracting business.
- ☐ Provide its own tools, vehicles, and equipment to perform the services.
- ☐ Be able to negotiate its own rate.
- ☐ Consistent with the nature of the work, the business service provider can set its own hours and location of work.
- ☐ Must contract with other businesses to provide the same or similar services and maintains a clientele without restrictions from the hiring entity.
- ☐ Advertises and holds itself out to the public as available to provide the same or similar services.

Legal Settlements:

- ☐ Invoice/documentation making request for payment
- ☐ Copy of fully executed settlement agreement
- ☐ Board approval

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

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.

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:

Amanda Rivera	amanda.rivera@sdcoe.net	858-295-6679
Cindy Valenzuela-Diaz	cindy.valenzueladiaz@sdcoe.net	858-295-6678
Claudia Cordova	ccordova@sdcoe.net	858-295-6675
Mayria Fernandez	mayria.fernandez@sdcoe.net	858-295-6563
Ofelia Zendejas	ozendejas@sdcoe.net	858-295-6682
Vanessa Aquino	vaquino@sdcoe.net	858-295-6688
Sharon Clay	sharon.clay@sdcoe.net	858-295-6692