

After the Fact Justification Procedures

The Purchaser's Supervisor must investigate the situation and complete the After the Fact Justification Form explaining 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... including the terms of the commitment.
4. Whether all NM State and Gallup-McKinley County Schools 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 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.

The supervisor must provide written warning or disciplinary documentation for the employee's site-based file prior to submitting the After the Fact Memo for approval.

If the After the Fact Memo is approved:

Once all documentation has been received, reviewed and signed by supervisor(s)/superintendent; Business Services will approve for Direct Payment to Vendor. The vendor will receive a notice that they are not to conduct business with Gallup-McKinley County Schools without an approved purchase order and future requests for payment will be denied.

If the After the Fact Memo is disapproved:

The After Fact Memo will automatically be disapproved if items purchased are unallowable by Federal, State, or Local laws, regulation or guidance (i.e. items of personal use, cash equivalents, if goods can be returned, or other similar circumstances)

If the After the Fact Memo is disapproved, all parties will receive a written notice that the purchase has been denied. The vendor will be notified to contact the purchaser for payment. Gallup-McKinley County Schools is under no obligation to pay for goods or services obligated without an official Purchase Order.

Justification Number: _____
(Business Office Use Only)

Gallup-McKinley County Schools
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. Should this After the Fact justification be denied, the purchaser will be personally liable for goods or services purchased without authorization. The form must be routed to the Business Office for review and signature of Superintendent (or designee).

Name of Purchaser _____ Date: _____

Site: _____ Dollar Amount of Purchase: _____

Vendor Name: _____ Invoice No.: _____

Description of Purchase

Attach separate narrative which 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 (Purchase Order issued prior to invoice) 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... Provide Copy of Invoice/Receipt, any other related paperwork.
4. Supervisor must explain what corrective action has been taken to improve internal controls and prevent a recurrence by the department/school site and the employees involved.
5. If similar violations have occurred in the past, please explain why the corrective actions taken have not prevented the problem from recurring. Please note that progressive discipline, removal of purchase authority and other actions, up to and including termination may be enforced.

Supervisor Disciplinary Action Taken: _____

Date Written Warning or Disciplinary Action was issued: _____

Purchaser’s Signature: _____

Purchaser’s Supervisor Signature: _____

Superintendent’s (or designee) Signature: _____