

MECC Purchase Orders Process

1. Purpose

The purpose of this policy is to establish the internal control policy for Purchase Orders

2. Statement of policy:

2.1 It is the policy of Phalen Leadership Academy and the Michigan Educational Choice Center (MECC), that internal controls for Purchase Orders have four participating members of the review and approval process: Operations Manager, Regional Director, Finance and Superintendent. The role of each of these individuals with regard to Purchase Orders is as follows:

2.11 Operations Manager – the Operations Manager requests the vendor estimate and prepares the Purchase Order for all non-recurring expenditures

2.12 Regional Director – the Regional Director will review and approve the Purchase Order

2.13 Operations Manager will clearly note the grant or fund associated with the expenditure on the Purchase Order. All expenditures designated for a grant must be identified on the purchase order.

2.14 Compliance Manager will approve all expenditures designated for a grant against the detailed grant budget.

2.15 Regional Director will submit the internally approved Purchase Order to the Superintendent and cc Finance for approval prior to incurring the expenditure

2.16 Superintendent will approve or deny the Purchase Order

2.17 Operations Manager will send approved Purchase Orders to the vendor for completion or fulfillment

2.18 Operations Manager will follow the vendor invoice/AP procedures after the purchase order has been sent to the vendor

2.19 Finance will track the purchase order against the appropriate budget line item and against the grant budget if applicable. All grant expenditures are tracked in a monthly grant report to support reimbursement submissions. The purchase order is relieved and closed when the actual expense is incurred.



Director of Finance

Title I Program Manager

Special Education Program Manager