

**Donna Independent School District
After the Fact (ATF) Justification Form
Purchasing Department**

Unauthorized/After the Fact (ATF) Procedures

The initiating department will investigate the situation and complete the Justification Form for After-The-Fact Purchases explaining it to the Purchasing Agent and the Assistant Superintendent of Finance and Business. The memo must address the following issues:

1. The circumstances surrounding the commitment to include: the unit and 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, e-mails, etc, if available, that define the terms of the commitment.
4. Whether all state and district 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 employee(s) involved.
6. If similar violations have occurred in the past, please explain why the corrective actions taken have not prevented the problem from recurring.

TAKE NOTICE:

If the ATF is approved:

The After the Fact requisition will be processed by the Purchasing department into a purchase order.

If the ATF is NOT approved:

Based upon the justification provided, the district may take any action(s) deemed appropriate for the infraction. Possible actions may include, but are not limited to the following:

- Issuing a warning letter;
- Issuing a letter of reprimand;
- Requiring the employee to pay for the goods or services;
- Requiring the employee to return the purchased goods to the supplier, explaining that the District is under no obligation to pay for them or;
- Possible Termination

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Section 1: Supplier & Campus Authorizer Information

Supplier: Department:

Invoice#: Individual who authorized or ordered good/services:

The purchase associated with the supplier referenced above has been committed to the supplier without proper authorization. Procurement authority in the DISD system flows from the Board of Trustees through delegations to the Superintendent or designee to make budgeted purchases for goods or services. All purchase commitments shall be made by the Superintendent or designee in accordance with administrative procedures, including the District's purchasing procedures. Any purchase that is made outside of the authority delegated is an unauthorized commitment of District funds and becomes the personal responsibility of the person making the unauthorized purchase. Specific Policy: [CH \(LOCAL\)](#)

Section 2: Explanation & Justification

ATF purchases create undue cost and risk to the District. The recommended corrective action to reduce these purchases is to require additional approval from the department head. Please complete this form and submit to Purchasing Department. Attach necessary supporting documents, including but not limited to, requisition, invoice, sole source justification, etc.

1. What steps did the department take to ensure that a fair and reasonable price is being paid for the goods or services?

2. Explain why this unauthorized After the Fact purchase was made prior to submitting a requisition and establishing a valid District purchase order number. What happened?

3. What actions will be taken in the future to avoid ATF purchases?

4. By approving and submitting this form for processing, the department assumes all risks associated with this unauthorized transaction.

Section 3: Departmental Approval

Purchaser Signature: _____ Date: _____

Purchaser's Supervisor: _____ Date: _____

Assistant Superintendent: _____ Date: _____
of Program:

Note: The Purchasing Agent will review all ATF purchases on a case by case basis, and will have the option to disapprove any request that was not determined to be an emergency, or when a purchase order could have been obtained.

Purchasing Agent: _____ Date: _____

Approved:

Not Approved: