



ADMINISTRATIVE
POLICIES AND PROCEDURES MANUAL

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REVISION
1

PAGE
E1-170.0.3

SUBJECT

PURCHASING

SUB-TOPIC

SMALL ORDER SYSTEM (SOS), Continued

VI. HOW TO PAY:

- A. Upon receipt of invoice from the vendor, the Accounts Payable Department will match the SOS Purchase Order with the invoice. Invoice will be paid if there is no difference in price. Accounts Payable may choose to pay variances of 10% or less.
- B. Invoices received by requisitioner should immediately be forwarded to Accounts Payable for processing.

VII. AUDITING:

- A. The Purchasing Department will conduct a desk audit of every order written.
- B. Internal Audits will conduct periodic audits on a sampling basis to:
 - 1. Determine if purchases have been made of unauthorized items.
 - 2. Determine if orders are being split.
 - 3. Check the validity of receipt of merchandise.
 - 4. Determine adequacy of accounting control.

VIII. USE OF SOS IS OPTIONAL: Any department that desires not to utilize the SOS alternative may submit a purchase requisition to the Purchasing Department in the normal manner or participate in the Purchasing Card Program.