



STATE OF DELAWARE

MEMORANDUM

TO: Elliott Jacobson, Chief of Staff
Department of Insurance

FROM: Ann S. Visalli, Director *ASV*
Office of Management and Budget

Gary Pfeiffer, Secretary *GMP*
Department of Finance

DATE: June 11, 2009

SUBJECT: AFTER-THE-FACT PURCHASE ORDER

Our offices are in receipt of your request for a waiver from the State accounting policy that requires a purchase order for any obligation over \$2,500, prior to the purchase of a good and/or service. As you know, the State is not liable for goods or services unless and until proper compliance of accounting procedure has been met. To avoid the loss of a good faith vendor, and per your written request dated May 14, 2009, the After-the-Fact Purchase Order 2000581 for \$96,000.00 to Zack Stamp Consulting is hereby approved.

As you are aware, it is an administrative burden for the Department of Insurance, as well as, for the Department of Finance and the Office of Management and Budget to provide an After-the-Fact Purchase Order, so your future compliance is strongly encouraged. In the event of non-compliance, the vendor may look for payment to the employee who wrongfully purported to obligate the State. If our offices can be of further assistance to your staff in proper accounting policy and procedure please do not hesitate to ask.

cc: Hon. Joseph R. Biden III, Attorney General
Hon. R. Thomas Wagner, Jr., State Auditor
Trisha L. Neely, Director, Div. of Accounting
John Nauman, Chief of Financial Management Services, OMB
William White, Director, DOI
Julian Woodall, Controller, DOI