

**RESOLUTION
OF
Polk County School Board of Education
AUTHORIZING INCREASE IN MICRO-PURCHASE THRESHOLD**

WHEREAS, from time to time, Polk County Schools purchases goods and services using federal funding subject to the procurement standards in 2 C.F.R. Part 200, Subpart D; and

WHEREAS, the Polk County Schools procurement of such goods and services is subject to Polk County School Purchasing policy, as most recently amended on 08/09/2021; and

WHEREAS, Polk County Schools is a non-Federal entity under the definition set forth in 2 C.F.R. § 200.1; and

WHEREAS, pursuant to 2 C.F.R. § 200.320(a)(1)(ii), a non-Federal entity may award micro-purchases without soliciting competitive price or rate quotations if the non-Federal entity considers the price to be reasonable based on research, experience, purchase history or other information and documents that the non-Federal entity files accordingly; and

WHEREAS, pursuant to 2 C.F.R. § 200.320(a)(1)(iii), a non-Federal entity is responsible for determining and documenting an appropriate micro-purchase threshold based on internal controls, an evaluation of risk, and its documented procurement procedures; and

WHEREAS, pursuant to 2 C.F.R. § 200.320(a)(1)(iv), a non-Federal entity may self-certify on an annual basis a micro-purchase threshold not to exceed \$50,000 and maintain documentation to be made available to a Federal awarding agency and auditors in accordance with 2 C.F.R. § 200.334; and

WHEREAS, pursuant to 2 C.F.R. § 200.320(a)(1)(iv), such self-certification must include (1) a justification for the threshold, (2) a clear identification of the threshold, and (3) supporting documentation, which, for public institutions, may be a “higher threshold consistent with State law”; and

WHEREAS, G.S. 143-129(a) and G.S. 143-131(a) require Polk County Schools to conduct a competitive bidding process for the purchase of (1) “apparatus, supplies, materials, or equipment” where the cost of such purchase is equal to or greater than \$30,000, and (2) “construction or repair work” where the cost of such purchase is greater than or equal to \$30,000; and

WHEREAS, North Carolina law does not require a unit of local government to competitively bid for purchase of services other than services subject to the qualifications-based selection process set forth in Article 3D of Chapter 143 of the North Carolina General Statutes (the “Mini-Brooks Act”); and

WHEREAS, G.S. 143-64.32 permits units of local government to exercise, in writing, an exemption to the qualifications-based selection process for services subject to the Mini-Brooks Act for particular projects where the aggregate cost of such services do not exceed \$50,000; and

WHEREAS, pursuant to 2 C.F.R. § 200.320(a)(1)(iv), the Polk County Schools Board of Education of Polk County Schools now desires to adopt higher micro-purchase thresholds than those identified in 48 C.F.R. § 2.101.

NOW THEREFORE, BE IT RESOLVED BY POLK COUNTY BOARD OF EDUCATION OF POLK COUNTY SCHOOLS:

[1. In accordance with 2 C.F.R. § 200.320(a)(1)(iv) and the applicable provisions of North Carolina law, Polk County Schools hereby self-certifies the following micro-purchase thresholds, each of which is a "higher threshold consistent with State law" under 2 C.F.R. § 200.320(a)(1)(iv)(C) for the reasons set forth in the recitals to this resolution:]

- A. \$30,000, for the purchase of “apparatus, supplies, materials, or equipment”; and
- B. \$30,000, for the purchase of “construction or repair work”; and
- C. \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and
- D. \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act; provided that such threshold shall apply to a contract only if the Unit has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to G.S. 143-64.32. If the exemption is not authorized, the micro-purchase threshold shall be \$10,000.]

[2. The self-certification made herein shall be effective as of the date hereof and shall be applicable until the [end of the current fiscal year][1] of the Unit, but shall not be applicable to Federal financial assistance awards issued prior to November 12, 2020, including financial assistance awards issued prior to that date under the Coronavirus Aid, Relief, and Economic Support (CARES) Act of 2020 (Pub. L. 116-136).

[3. In the event that Polk County Schools receives funding from a federal grantor agency that adopts a threshold more restrictive than those contained herein, the Unit shall comply with the more restrictive threshold when expending such funds

[4. The Unit shall maintain documentation to be made available to a Federal awarding agency, any pass-through entity, and auditors in accordance with 2 C.F.R. § 200.334.

[5. The Finance Officer and Superintendent [1] of the Unit are hereby authorized, individually and collectively, to revise the Purchasing Policy of the Unit to reflect the increased micro-purchase thresholds specified herein, and to take all such actions, individually and collectively, to carry into effect the purpose and intent of the foregoing resolution

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Adopted this the 14th day of August, 2023

[1]All units of local government, regardless of audit findings, may raise the micro-purchase thresholds to levels “consistent with State law” pursuant to 2 C.F.R. § 200.320(a)(1)(iv)(C).

[2] The self-certification must be made on annual basis. A best practice is to adopt the self-certification at the beginning of each fiscal year.

[3] Include those officers and employees with authority to revise the Unit’s purchasing policy.

[4] A Unit may format this resolution to include its standard resolution information (e.g., resolution number or vote tally).