

GUIDELINES:

- I. Delegated signature authority is an important internal control mechanism designed to protect state resources. Delegated authority should be limited to the minimum number of employees needed to maintain control, but not hinder daily operations. The Office of Business Administration (OBA) staff are responsible for insuring that all requests for transactions have an approved signature affixed. Division administrators or designees shall establish, modify, and cancel delegated signature authorities when personnel changes occur, within five working days of completing the DAS Personnel Action form. For internal control purposes, all modifications to existing delegated authorities require the completion of a new form. The new form must be filled out completely and include an original signature by the division administrator or designee. The new form always supersedes the prior form. Hand amended copies are not acceptable.
- II. Delegated authority must be documented using a Signature Authorization Form which identifies the name and signature of the employee, type of authority being delegated, name and signature of the person delegating the authority, and the program area(s) subject to the delegated authority. The OBA is responsible for entering information from the Signature Authorization Form into the Signature Authorization file.
- III. Division administrators are responsible for ensuring that staff being delegated signature authority are adequately trained on the statutes, rules and policies governing the delegated authority. Employees authorizing state expenditures are responsible for ensuring that the expenditures are an appropriate and legal use of state resources. Employees approving state expenditures can be held personally liable for any expenditures that are later determined to be an inappropriate use of state funds, or for which there was insufficient expenditure limitation or revenue.
- IV. Division administrators will ensure there are adequate internal controls and that segregation of duties occur when they delegate signature authority within their Division. This will minimize the risk associated with malfeasance.
- V. Only original signatures, initials if authorized, or electronic approval in automated systems are acceptable for approving transactions. Rubber stamp facsimiles of signatures are not authorized.

PROCEDURES:**Step Responsible Party Action**

- | | | |
|------|-----------|------------------------------------------------------------------------------------------------------------------------------|
| I. | | Complete signature authority form and send to OBA - Accounting Services. |
| II. | | Maintain signature information in the Signature Authorization file. |
| III. | | Verify signatures with those in Signature Authorization file when auditing requests for payment. |
| IV. | Personnel | Monthly, send a list of employees who have terminated, transferred, or moved from their position to OBA Accounting Services. |

- V.** Division Staff Reviews list and update the Signature Authority file. Notify affected Divisions of action taken.
- VI.** OBA Accounting Services Completes new signature authority form when changes in personnel occur and forwards to OBA.
- VII.** OBA Accounting Services Disbursements Section Updates Signature Authorization file.

SIGNATURE AUTHORIZATION

DATE:

TO: Signature Authority File
Office of Business Administration

FROM: _____
Colleen Sealock, Director of Operations

SUBJECT: Signature Authority for

(Name) has the authority to commit and disburse funds for the (Name) Section of the (Name) Division, Department of Administrative Services in the capacity specified below. The individual's signature is:

SIGNATURE: _____ INITIALS _____

Authority extended	Level of authorization	Type of Authorization Limits
Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Division-wide <input type="checkbox"/> Section only <input type="checkbox"/>	Appointing Authority (limited to Division Administrator only)
Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Division-wide <input type="checkbox"/> Section only <input checked="" type="checkbox"/>	Personal Service Agreements/Contracts (check one): <input type="checkbox"/> ≤ \$5,000 <input type="checkbox"/> ≤ \$50,000 <input type="checkbox"/> ≥ \$50,000
Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Division-wide <input type="checkbox"/> Section only <input checked="" type="checkbox"/>	Maintenance Agreements (check one): <input type="checkbox"/> ≤ \$1,000 <input type="checkbox"/> ≥ \$1,000
Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Division-wide <input type="checkbox"/> Section only <input checked="" type="checkbox"/>	Purchase Orders -- including Boise Cascade orders or orders from other divisions in state government (check one): <input type="checkbox"/> ≤ \$1,000 <input type="checkbox"/> ≤ \$5,000 <input type="checkbox"/> ≤ \$10,000 <input type="checkbox"/> ≤ \$50,000 <input type="checkbox"/> ≤ \$100,000 <input type="checkbox"/> ≥ \$100,000
Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Division-wide <input type="checkbox"/> Section only <input checked="" type="checkbox"/>	Invoices (check one): <input type="checkbox"/> ≤ \$1,000 <input type="checkbox"/> ≤ \$5,000 <input type="checkbox"/> ≤ \$10,000 <input type="checkbox"/> ≤ \$50,000 <input type="checkbox"/> ≤ \$100,000 <input type="checkbox"/> ≥ \$100,000
Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Division-wide <input type="checkbox"/> Section only <input checked="" type="checkbox"/>	Petty Cash: < \$250
Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Division-wide <input type="checkbox"/> Section only <input checked="" type="checkbox"/>	Travel Expense Detail (check one or both): <input type="checkbox"/> In-state <input type="checkbox"/> Out-of-state (if travel advance approved by CIO)
Yes <input type="checkbox"/>	Division-wide <input type="checkbox"/>	Other (please specify):
Yes <input type="checkbox"/> No <input type="checkbox"/>	Division-wide <input type="checkbox"/> Section only <input type="checkbox"/>	<input type="checkbox"/> Electronic Travel Reservations through State Contractor <input type="checkbox"/> Electronic Purchases of Office Products through State Contractor

**Department of Administrative Services
Operations Division**

DELEGATION OF AUTHORITY

DATE: (Current Date)
TO: Signature Authority File
Office of Business Administration
FROM: _____
Administrator
SUBJECT: Signature Authorization

The following employees are authorized to approve the fiscal transactions listed, up to the stated dollar amount.

This list supersedes all previous lists for this division.

<u>AUTHORIZED AGENT</u>	<u>INITIALS</u>	<u>TRANSACTIONS/DOCUMENTS</u>
_____ Name	_____ Initial	

AUTHORIZED AGENT

INITIALS

TRANSACTIONS/DOCUMENTS

Name

Initial

Name

Name
