



OREGON YOUTH AUTHORITY
Policy Statement
Part I – Administrative Services



Subject:

Delegation for Expenditures and Payment Obligation Approval

Section – Policy Number:

B: Financial Management– 2.0

Supersedes:

I-B-2.0 (09/08)
I-B-2.0 (06/03)
I-B-2.0 (04/01)

Effective Date:

12/21/2018

Date of Last

Review/Revision:
12/21/2020

Related Standards and References:

- [ORS 291.015](#) (Fiscal responsibilities of department; delegation of fiscal functions)
- [OAR 125-246-0170](#) (Delegation of Authority)
- Department of Administrative Services, State Controller's Division (DAS-SCD) Oregon Accounting Manual (OAM):
[10.40.00.PO](#) (Expenditures)
- [OYA policy](#): I-B-2.1 (Use of State Purchase Card/State Corporate Travel Card)
- [OYA forms](#): YA 2201 (Delegation of Expenditure Decision Authority)
YA 3100 (Medical Service Authorization and Invoice)
- JJIS form: OYA 3400 (Individualized Services Referral Form)
- [Helpful Hints for Expenditure Review](#)


Related Procedures:

- None

Policy Owner:

Chief Financial Officer

Approved:



Joseph O'Leary, Director

I. PURPOSE:

This policy describes OYA's delegation for expenditure decision authority. It also describes authorized staff's responsibilities when approving payment obligations.

II. POLICY DEFINITIONS:

None.

III. POLICY:

The OYA director is authorized to make expenditure decisions by Oregon statute and legislative appropriation. The director may delegate expenditure decision authority to management staff in writing using OYA form Delegation of Expenditure Decision Authority (YA 2201). This policy reflects the director's general delegation for expenditures.

Failure to comply with any provision of this policy or standards contained within may result in disciplinary action, up to and including dismissal from state service.

IV. GENERAL STANDARDS:

A. Authorization and delegation of authorization

1. Staff must consider administrative efficiency and risk when deciding whether to delegate authorization. Authority may be delegated to increase administrative efficiency, and limited to minimize risk.

2. State purchase card

Authority to make purchases through use of a state purchase card may be delegated to any staff.

See related OYA policy [I-B-2.1 \(Use of State Purchase Card/State Corporate Travel Card\)](#).

3. JJIS services are authorized by delegated staff through an Individualized Services Referral Form (JJIS form OYA 3400). Services are verified by the youth's juvenile parole/probation officer.

4. [Medical Services Authorization \(YA 3100\)](#): The following people are authorized to sign a YA 3100 to authorize and approve medical services provided to a youth under the person's purview:

- a) OYA medical director;
- b) OYA nurse manager;
- c) Development Services assistant director;
- d) Field supervisor;
- e) Supervising nurse at MacLaren YCF; or registered nurses at any other OYA facility;
- f) Camp Florence camp director; or
- g) Supervising OYA facility security staff.

5. Staff relocation expenses must be authorized by the OYA director or deputy director.

B. Completing authorization forms

Supervisors/managers must complete a YA 2201 form to delegate appropriate expenditure decision authority. This will also provide a signature sample for verification when a purchase is processed manually.

For internal control purposes, all new requests and modifications to an existing authorization to delegate, or delegated expenditure decision authority require the submission of a new form. Hand-amended copies are not acceptable. A new form must be filled out completely and include original signatures. A new form always supersedes an earlier submission.

When a staff member who has delegated expenditure decision authority:

1. Terminates or resigns from OYA, the staff member's supervisor must terminate the delegation by notifying the Financial Systems Security Officer in Accounting Services no later than the staff member's last working day;
2. Changes jobs within OYA or the staff member's job scope changes, the staff member's supervisor must notify the Financial Systems Security Officer in Accounting Services no later than the staff member's last working day in the current job and complete a new YA 2201, if applicable, to reflect the new authority; or
3. Is granted additional temporary delegated authority in a particular business area to cover in another manager's absence, the absent manager or the absent manager's supervisor must notify the Financial Systems Security Officer in Accounting Services in writing.

C. Routing authorization forms

The Accounting security officer must retain a copy of the YA 2201s for central Accounting staff reference to verify signatures.

D. The delegation of expenditure authority is effective after -

1. The YA 2201 is completed; **and**
2. The designated staff has completed related expenditure training provided by OYA Business Services, as applicable.

E. Responsibilities of persons with delegated expenditure authority

1. Those who exercise expenditure decision authority are legally responsible and accountable for their expenditures. Supervisors/managers delegating this authority to persons under their supervision are also responsible and accountable for expenditure decisions exercised by those persons.
2. Each staff authorized to make an expenditure decision involving state funds is responsible for the "good judgment" and "lawfulness" of the expenditure. He/she must ensure that the transaction is for authorized purposes and is a responsible and appropriate use of these funds. (See [Helpful Hints for Expenditure Review](#).)

3. The signature or electronic approval of the approving staff in a manner or form clearly denoting approval means –
 - a) Adequate funds are available within existing budgetary authority;
 - b) The purchase has been adequately reviewed, is accurate, coded properly, and deemed an appropriate and authorized expenditure of state resources by the signer;
 - c) Personal financial liability could be assessed if later determined to be an inappropriate expenditure of state funds; and
 - d) The person authorizing the expenditure has the delegated authority to make such authorization.
4. Occasionally, staff may be requested to purchase goods or services outside the scope of their authorized work section.

Prior to purchasing goods or services outside the scope of the staff's authorized work section, written approval must be given by staff with delegated purchase authority for the work section that is requesting the goods or services.
5. When processing payments, Accounting staff are responsible only for accurately processing the payments based on the information available to them, and rely on the physical or electronic approval from the person with delegated expenditure authority.

V. LOCAL OPERATING PROTOCOL REQUIRED: NO