

SIGNATURE AUTHORITY AND DELEGATION

In the normal course of duty, managers and employees sign documents which become the permanent record of the institution and are considered "government records". Managers may also designate other employees to sign certain documents in their absence; however, the manager remains responsible for documents signed on his or her behalf.

In order to provide a sufficient transaction trail and protect employees, the following procedure is to be used when approval authority is delegated.

Designating Approval Authority

Payroll Documents

1. Managers should complete the attached form (Exhibit A) to identify employees who have been designated to approve timecards and other payroll documents in their absence. The form should be submitted to the college or District Payroll Department, as appropriate.
2. Managers should retain a copy so that deletions and additions can be made to the copy and forwarded to the college or District Payroll Department, as appropriate.
3. College Payroll departments should forward copies of the forms to the District Payroll Department.

Invoices and Other Transaction Records

1. Managers should complete the attached form (Exhibit B) to identify employees who have been designated to approve invoices and other transaction records in their absence. The completed form should be submitted to the college Business Office or District Accounting Department.
2. Managers should retain a copy so that deletions and additions can be made to the copy and forwarded to the college Business Office or District Accounting Department.
3. College Business offices should forward copies of the forms to the District Accounting Department.

Designee Signatures

Designated approvers should sign their own names and the manager's name consistent with the following example:

Jane Smith works for John Dean and she is a designated approver. She would sign the document as follows: "*Jane Smith for John Dean.*"

Unauthorized Activities

1. Signing or stamping a manager's or other employee's name and failing to sign your own name as described above.
2. Signing another employee's timecard on behalf of that employee. Employees must sign their own timecards; failure to do so will result in payment not being processed.

Consequences

Employees who violate the above procedure are subject to disciplinary action up to and including termination, and may be subject to criminal prosecution.

DELEGATING APPROVAL AUTHORITY
Timecards and Other Payroll Records

Manager's Name (Print) _____ Location _____
Manager's Title _____ Effective Date _____
Manager's Signature _____

The following individuals are authorized to sign timecards or other payroll documentation in my absence:

Print Name	Title	Signature Sample

Designee's Responsibility: Employees who have been delegated approval authority are to sign their own names and the manager's name consistent with the following example:

Jane Smith works for John Dean and she is a designated approver. She would sign as follows: "*Jane Smith for John Dean.*"

Manager's Responsibility: Managers should submit this form to their college or District Payroll Department. A copy should be retained by the manager so that deletions and additions can be made to the copy and forwarded to the college or District Payroll Department.

College Payroll Department Responsibility: College Payroll Departments should submit copies of these forms to District Payroll Department.

DELEGATING APPROVAL AUTHORITY
Invoices and Other Transaction Records

Manager's Name (Print) _____ Location _____

Manager's Title _____ Effective Date _____

Manager's Signature _____

The following individuals are authorized to sign invoices or other payment documentation in my absence:

Print Name	Title	Signature Sample

Designee's Responsibility: Employees who have been delegated approval authority are to sign their own names and the manager's name consistent with the following example:

Jane Smith works for John Dean and she is a designated approver. She would sign as follows: "*Jane Smith for John Dean.*"

Manager's Responsibility: Managers should submit this form to their college Business Office or District Accounting Department. A copy should be retained by the manager so that deletions and additions can be made to the copy and forwarded to the college Business Office or District Accounting Department.

Location Business Director's Responsibility: College Business Offices should submit copies of these forms to the District Accounting Department.