

## **Authorizing the Delegation of Signatures for Documents Related to Human Resources & Payroll Processing**

A Dean, Director, Chair or Vice Provost who is considering the delegation of his/her signatory approval authority for payroll documents should understand that such delegation is not recommended. The exercising of approval authority is an important way for all managers to stay informed about their organization's financial status. If such delegation is still considered essential, the following procedures must be followed:

- 1) A written document must be prepared in which the Dean, Director, Chair or Vice Provost delegates specific authority to a designated representative. This delegation document must include: a) detailed listing of the documents that he/she are authorizing the designated representative to sign (e.g. Payroll Form, Additional Payment Form); b) the document must be signed by the authorizing individual (Dean, Director, Chair or Vice Provost) and c) each memo is to include a "from" / "to" date with a maximum of 1 year from the implementation date.
- 2) The document outlining the delegation of authority should be kept in the departmental files with a copy provided to the designated representative. The departmental document must be available for audit at all times. This document may be audited by the Comptroller's Office, Human Resources & Equal Opportunity, Internal Audit, other officials within the University hierarchy as well as state or federal auditors.
- 3) The designated representative may only sign documents on behalf of the authorizing individual that are listed in the delegation of authority document.
- 4) The designated representative may not sign any documents related to his/her own position.
- 5) The designated representative is authorized to sign his/her own name (first and last name) to the appropriate forms. It is **not** appropriate for the designated representative to sign another person's name (such as the Dean's or Director's) and then initial the signature.
- 6) Proper separation of duties must always be maintained. Under no circumstances should the administrative person responsible for initiating payroll documents also be the approval authority for such transactions.
- 7) Delegations are not transferable and must be updated with any affected staff change.
- 8) Delegation documents must be reviewed annually and updated as needed.

This delegation does not absolve the Dean, Director, Chair or Vice Provost from any responsibilities of managing their department. They are ultimately responsible for the activities and expenditures of their department.