Roles & Responsibilities of Department Managers/Approvers
Purpose

- Identify department managers/approvers
- Define function/responsibility of department managers/approvers
- Identify transactions to be reviewed/approved
- Specify what an approval means
- Define internal control
- Review the difference between a policy and a procedure
Purpose

- Introduce the UWG approval matrix
- Review of Monthly Reconciliations
- Annual Attestation
- Approver Restrictions
- Approver Changes
- Electronic Approvals
Department Managers/Approvers

• Individual with the lowest level of fiscal accountability within the institution.
  • Full-time employee
  • Employee with budgetary responsibility for a particular department budget.
  • Usually the position of Department Head, Director or Manager of a particular unit.
  • Specified in job duties that individual is fiscally responsible for a certain budget
• List of Department Managers is available on Controller’s website.
Function/Responsibility of Department Managers/Approvers

- Review and approve transactions that will result in a financial obligation of/for the institution.
- Ensures transactions are appropriately approved by an individual with fiscal responsibility and accountability.
Transactions to be Reviewed/Approved

• All financial documents including:
  – Requisitions
  – Check Requests
  – Vouchers
  – Budget Amendments
  – Petty Cash
  – Expenditure Transfers
  – Travel Expense Reports
  – Monthly Reconciliations
  – Payroll Transactions (timecards, PAR’s, etc.)
What Does my Approval Mean?

- Expense is relevant and justifiable to the mission of the University/Department.
- Prudent use of institutional assets.
- Transaction is an authorized acquisition, use or disposition of University assets.
- Form of internal control
- Adequate funds are available in budget for expense to be charged.
What is Internal Control?

- Means by which an organization’s resources are directed, monitored, and measured.
- Prevents fraud
- Protects the organization’s resources (tangible & intangible)
- Reliability of financial reporting
- Reduces process variation
Authorized Approval Guideline

- Authorized Approval Guideline is available on the Controller’s website to give guidance on the approval process.
UWG Approval Matrix

- List of individuals with final approval authority for certain business transactions.
- Identifies **who** can approve **what** at UWG
- Matrix can be found on the Controller’s website under “Authorized Approvers”
Review of Monthly Reconciliations

- A review of a monthly reconciliation is essentially a comparison of what transactions you thought would occur to the transactions that actually did occur.
Review of Monthly Reconciliations

- Look for:
  - Unusual transactions
  - Duplicate or erroneous payments
  - Correct account numbers
  - Reasonableness
  - Transactions that are not allowable per policy
  - Reconciling items
Review of Monthly Reconciliations

- Department Manager/Approver should sign off on monthly reconciliations for all accounts under his/her purview.
- Signature implies that you are accepting responsibility for ensuring that necessary action is taken to resolve any noted discrepancies.
Annual Attestation

- Required semi-annual memo from Unit Heads (Division or College level) indicating that all accounts have been reconciled/reviewed and that adequate separation of duties exist.
Approver Restrictions

- Approval authority may not be delegated to a lower level (i.e. you can’t allow someone at a lower level to approve on your behalf). Approvals can always go up a level in the organizational structure.
- Requester should not approve his/her own transaction or request.
- No stamped signatures are acceptable.
Approver Changes

- Approver changes must be initiated through a UWG Approver Change Form.
- Temporary Delegation is allowed when the authorized approver will be out of the office for a period of no more than 3 weeks (21 days). See the Authorized Approval Guideline for specific instructions.
- Permanent Delegation of authority is allowed upon approval of the authorized approver’s Vice President and the Vice President for Business & Finance.
- Supervisor of authorized approver can always approve a transaction on behalf of the authorized approver.
Electronic Approvals

Electronic Approvals currently in place:
- Travel and Expense Reports
- ADP

Future Electronic Approvals
- ePro
Once you are live with ePro, you will utilize a new URL for approving ALL transactions (travel/expense report and ePro requisitions). URL is on the UWG homepage under link for “Faculty and Staff”.
Travel and Expense Approvals

- Demonstration and Review of on-line approvals in the Travel and Expense module
Demonstration and Review of on-line approvals in ePro.
If you plan to be out of the office, it is recommended that you establish an alternate to electronically approve your transactions in your absence.

Alternate approver must have the appropriate approver roles.

Verify that alternate approver has the appropriate approver roles before he/she is set up as the alternate approver.
Delegating Electronic Approvals

- Demonstration of how to delegate electronic approvals to an alternate approver when approving official is away from the office.
Additional Information

- Authorized Approval Guideline
  [http://www.westga.edu/controller](http://www.westga.edu/controller) (located under Institutional Guidelines & Procedures)

- Authorized Approval List
  [http://www.westga.edu/controller](http://www.westga.edu/controller) (located under Authorized Approvers)

- Approval Matrix
  [http://www.westga.edu/controller](http://www.westga.edu/controller) (located under Authorized Approvers)
Your approval means:

- Expense is relevant and justifiable to the mission of the University/Department.
- Expense is a prudent use of institutional assets
- Transaction is an authorized acquisition, use or disposition of University assets.
Questions

- Questions regarding approvals, the authorized approval guideline or the approval matrix should be directed to:
  
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