Roles & Responsibilities of Department Managers/Approvers

The content of this presentation was the most up-to-date information available at the revision date. However, policies, procedures, and guidelines may be updated during an academic year. Please refer to the University Policy website for the most current version of these policies, procedures, and guidelines.

Revised 11/22/16

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Why Are You Here?

- Learn about being an approver
- Electronic approval demonstration
  - Travel expense reports
  - ePro expenses
- PCard

Learning Outcomes

- Understand the purpose of the approval process
- Understand your role as an approver in the approval process
- Understand the workflow of transactions
- Understand, after a visual demonstration, the different components of an electronic travel expense report
- Understand, after a visual demonstration, the different components of an electronic ePro requisition
- Understand the role of the PCard in the purchasing process

Authorized Approval Guideline

- Defines who a departmental approver can be & their qualifications
- Give guidance on the approval process.
- Located on Controller's website under Institutional Guidelines & Procedures
  - Authorized Approvals

UWG Approval Matrix

- List of individuals with final approval authority for certain business transactions.
- Identifies **who** can approve **what** at UWG
- Example:
  - Contracts – Who can sign
  - Terms & Conditions
- Located on Controller's website under Authorized Approvers, then Delegation of Authority Matrix

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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

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.
  - List of FINAL Department Managers/Authorized Approvers is available on Controller's website – www.westga.edu/controller (under Authorized Approvers)

Transactions to be Reviewed/Approved

- All financial documents including:
  - Electronic Approvals
    - Travel Expense Reports
    - Requisitions
    - Payroll Transactions (timecards – ADP Manager training)
  - Paper Approvals
    - PCard purchases
    - Check Requests
    - Vouchers
    - Budget Amendments
    - Petty Cash
    - Expenditure Transfers
    - Monthly Reconciliations
- No stamped signatures are acceptable.

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In General, What Does my Approval Mean?

- Expense is relevant and justifiable to the mission of the University/Department.
- Transaction is an authorized acquisition and a prudent use of University assets.
- Form of internal control
  - To prevent fraud
  - Monitor & protect the organizations resources
  - Ensure adequate funds are available

For Travel Expenses, What Does my Approval Mean?

- Department Manager/Approver is responsible for:
  - Being equally accountable for the expenses as the traveler
  - Attesting that he/she has thoroughly reviewed each transaction and the supporting documentation.
  - Verifying that all transactions are allowable expenses.
  - Identifying potential or actual errors in expense reporting
  - Judging the appropriateness of each expenditure
  - Knowing what constitutes a travel policy exception AND being accountable for allowable exceptions

- In closing, Approvers are **certifying** (this is what you are saying with your approval):
  - Appropriateness of the expenditure and reasonableness of the amount
  - Compliance with funding agency regulations and State reimbursement policies
  - Completeness of documentation and accuracy

ACCOUNTING ITEMS

Review of Monthly Reconciliations

- Accounting reconciliations should be completed monthly by departmental reconciler and reviewed by the Department Manager.

- Look for:
  - Unusual transactions
  - Duplicate or erroneous payments
  - Incorrect 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.

6-Month Assurance

- Required semi-annual memo from Unit Heads/Department Managers 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.

WHAT IS THE PROCESS?

Budget Checking

- For Travel Expense Reports, budget checking will occur before the first approval.
- If the travel report does not pass the budget check, the report will not be available for approval.

- For ePro Requisitions, budget checking will occur after the last approval.

Electronic Approvals

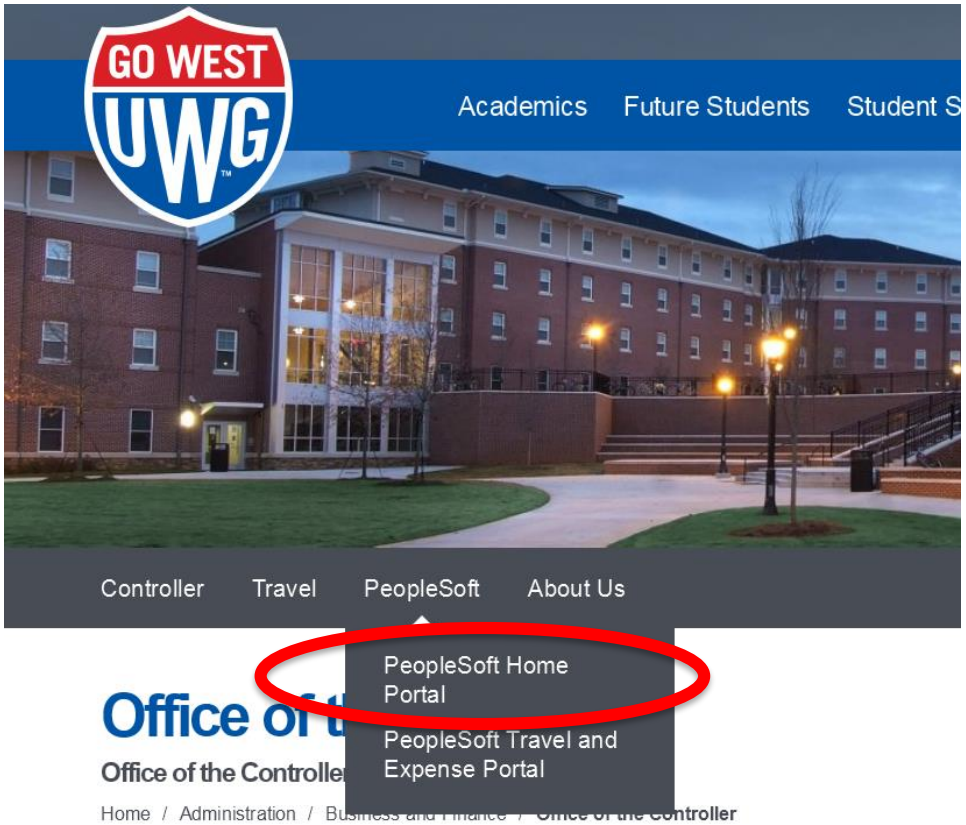
- Transactions are routed through Workflow to the appropriate approver.
- Approver is determined by the Department ID (chartstring) for which the transaction is charged.
- Each department ID is allowed up to two departmental approvals (Level 1 and Level 2).
- Additional approvals may be required for grants and certain commodities.

Electronic Approvals

- Transactions will appear in the Approver's Worklist when it is ready for their action
- Approvers will be notified via email when a new transaction has been submitted for their approval.
- If transactions are not worked within 8 days, the transaction will escalate to the Workflow Administrator for reassignment.

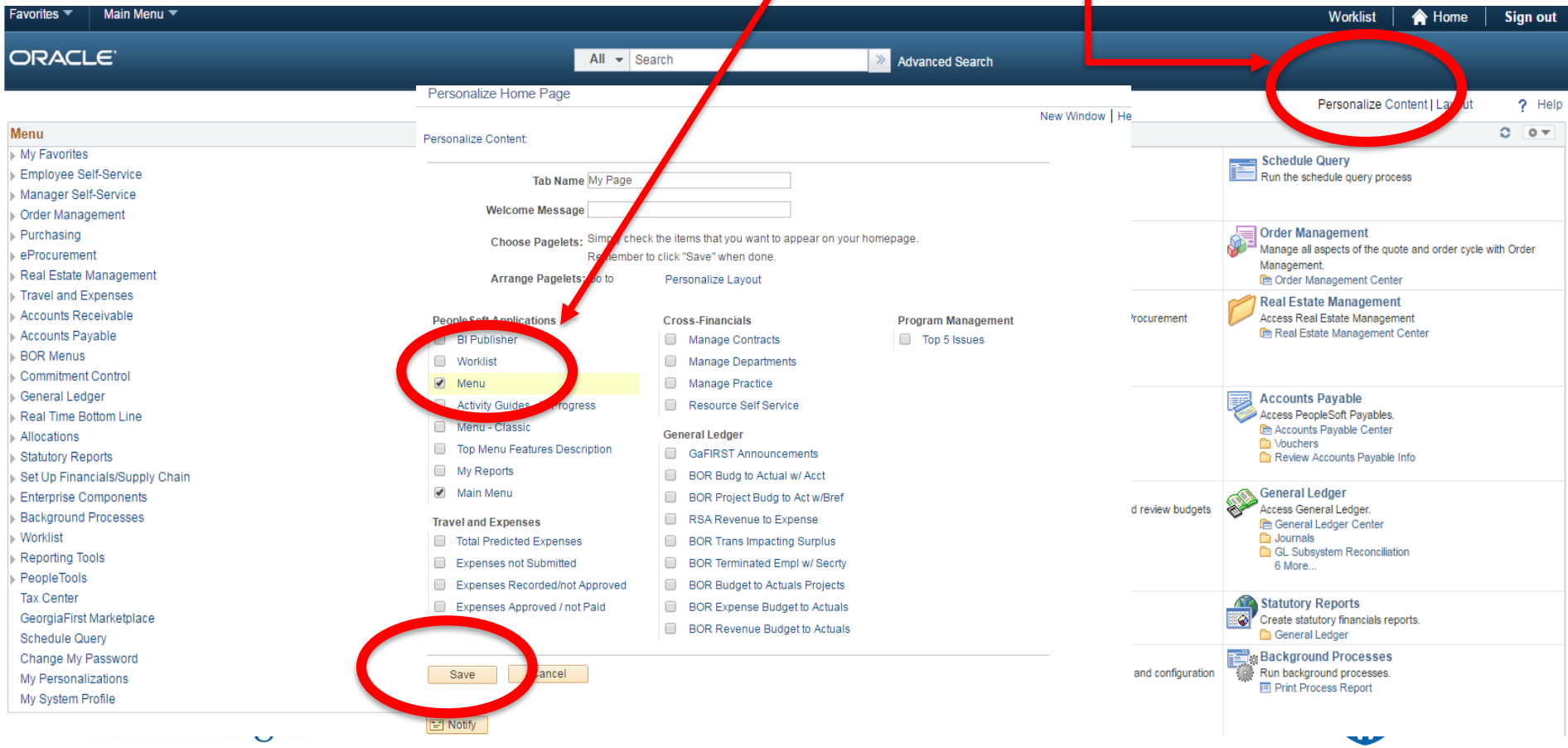
Electronic Approvals

- Locating the URL for PeopleSoft
  - On your handout
  - Controller's Web Page
    - A – Z index
    - Controller
    - left-hand blue menu at the top



If you haven't already done so…
Configure Your Worklist

1. Click Personalize Content (top right of screen)
2. Put a checkmark in the box next to Worklist
3. Save (& refresh if necessary)



ORACLE

All

Menu

Search:

- My Favorites
- Employee Self-Service
- Manager Self-Service
- Order Management
- Purchasing
- eProcurement
- Travel and Expenses
- Accounts Receivable
- Accounts Payable
- BOR Menus
- Commitment Control
- General Ledger
- Real Time Bottom Line
- Allocations
- Statutory Reports
- Set Up Financials/Suppl
- Enterprise Components
- Background Processes
- Worklist
- Reporting Tools
- PeopleTools
- Tax Center
- GeorgiaFirst Marketplac
- Schedule Query
- Change My Password
- My Preferences
- My System Profile

Home | Sign out | Worklist

All | Search | Advanced Search

Main Menu >

Worklist

Maintain worklist settings and monitor worklist.

Worklist
Review a worklist.

Worklist Details
Review worklist details.

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New Window | Help | Personalize Page

Worklist

Worklist for rsears: Sears,Richard H

Detail View

Worklist Filters

Feed

Requisition – ePro supplies

Worklist Items

Personalize | Find | View All | First 1-2 of 2 Last

From	Date From	Work Item	Worked By Activity	Priority	Link		
Rabern,Christy J	04/17/2015	Approval Routing	Approval Workflow	2-Medium	Requisition, 2976990, 54000, 1912-01-01, N, 0, BUSINESS_UNIT:54000 REQ_ID:0000500001,	Mark Worked	Reassign
Rabern,Christy J	04/17/2015	Approval Routing	Approval Workflow	2-Medium	ERApproval, 1638870, 54000, 1950-01-01, N, 0, SHEET_ID:0000528806 RDC:RA,1,A,	Mark Worked	Reassign

ER Approval – Expense report

****Demonstration of Expense Report & Requisition**

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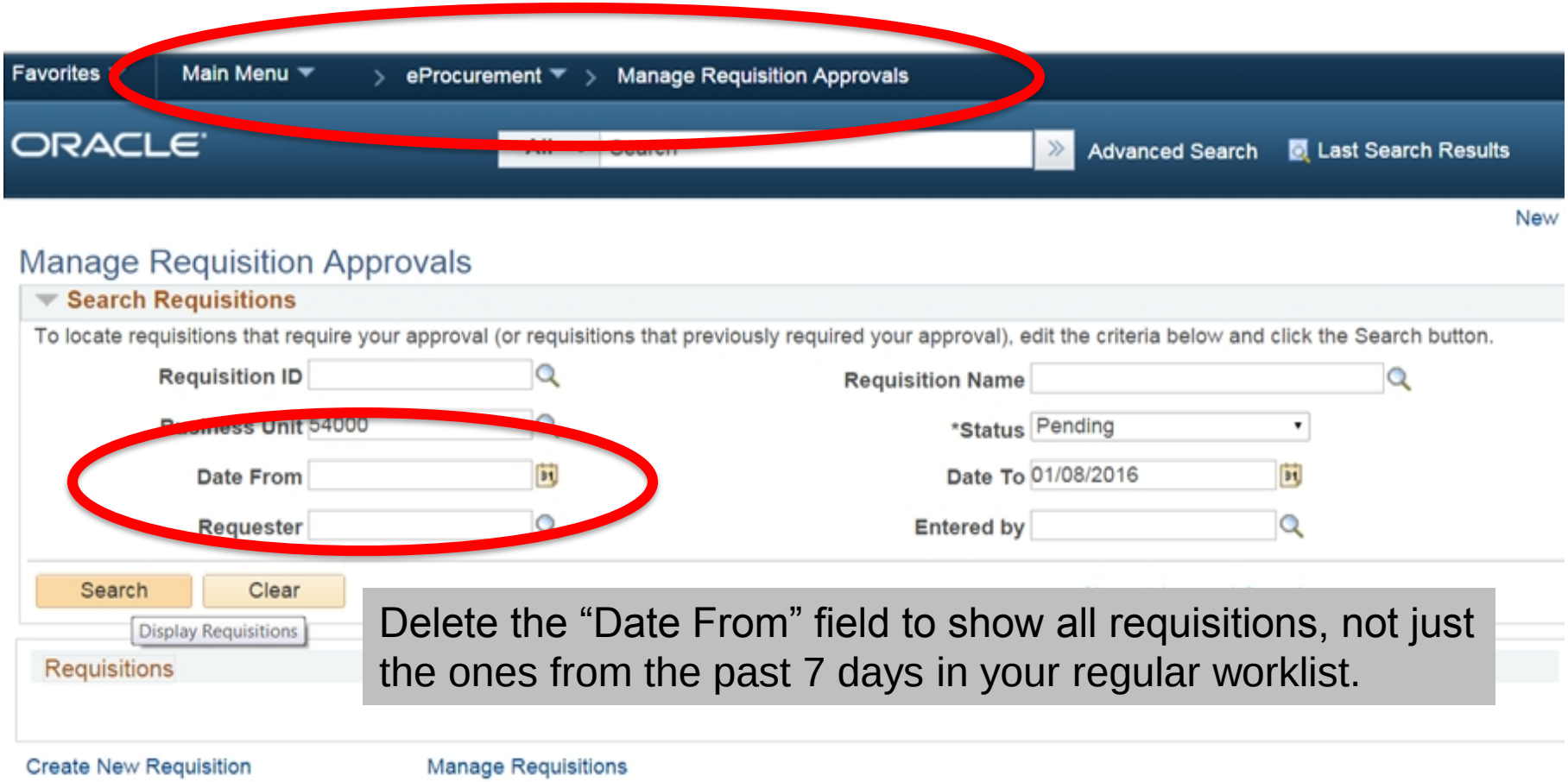
For Requisitions over 7 days old…



Delete the "Date From" field to show all requisitions, not just the ones from the past 7 days in your regular worklist.

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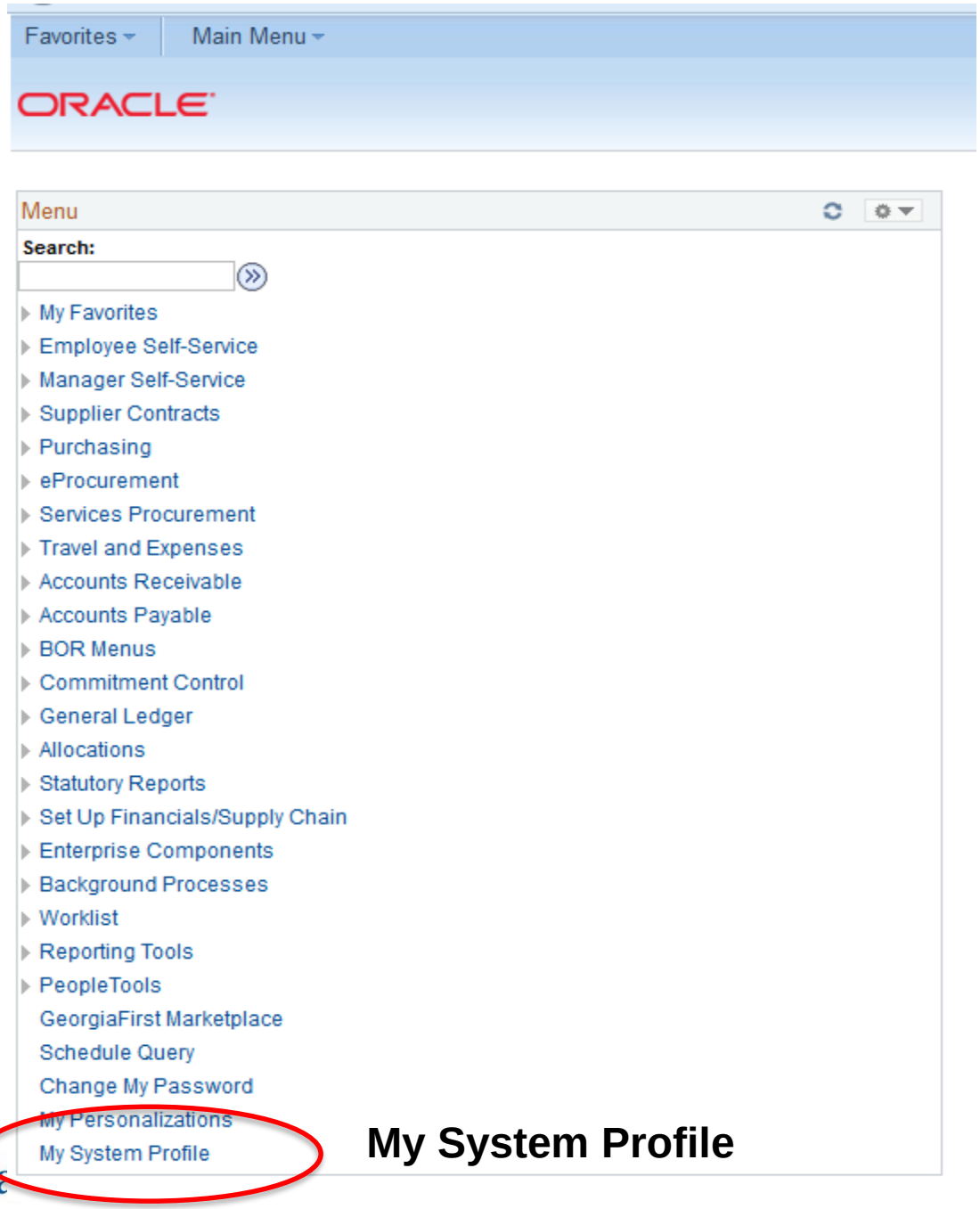
Delegating Electronic Approvals (travel & ePro)

- 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.
  - **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.

- Alternate approver must have the appropriate approver roles.
- Must also establish an approver to sign paper transactions by completing the Temporary Delegate Authorization Form.

- Demonstration
  - Handout



My System Profile

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Favorites | Main Menu | My System Profile

ORACLE

General Profile Information

Rabern,Christy J

Password

Change password

Change or set up forgotten password help

Personalizations

My preferred language for PIA web pages is: English

My preferred language for reports and email is English

Default Mobile Page

Alternate User

If you will be temporarily unavailable, you can select an alternate user to receive your routings.

Description 1

From Date (example:12/31/2000)

To Date 5

Input to & from dates

Workflow Attributes

☑ Email User ☑ Worklist User

Miscellaneous User Links

Email Personalize | Find | First 1 of 1 Last

Primary Email Account	Email Type	Email Address
☑	Business	

IM Information Personalize | Find | First 1 of 1 Last

Protocol	XMPP Domain	UserID	Password
XMPP			

Save 6

Look Up Description

Help

Search by: Description begins with rabe 2

3 ★ Look Up | Cancel | Advanced Lookup

Search Results

Only the first 300 results can be displayed.

View 100 First 1-300 of 300 Last

Description
(blank)
Aanstoos,Christopher
Abbott_Hilbish,Rachel
Abdich,Inho
Abney,Davan J.
Abolarin,Deborah O
Abrokwa,Joseph
Abuhaideri,Mariam

Look Up Description

Help

Search by: Description begins with rabe

Look Up | Cancel | Advanced Lookup

Search Results

View 100 First 1 of 1 Last

Description
Rabern,Christy J 4

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Questions

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

Rick Sears
Office of the Controller
678-839-6390
rsears@westga.edu

- Questions regarding **electronic approvals** within the PeopleSoft system should be directed to:

Christy Rabern
Center for Business Excellence
678-839-5528
crabern@westga.edu

Patricia Durrough
Center for Business Excellence
678-839-6392
pdurroug@westga.edu

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Purchasing Card (PCard)

- Definitions:
  - Cardholders and approving officials are designated as State Purchasing Agents and are subject to the provisions of the Official Code of Georgia.
  - The State of Georgia Purchasing Card (PCard) is the property of the State of Georgia and is only to be used for State business purposes.
- Procurement website www.westga.edu/Purchasing/
- UWG Federal ID #: 58-6002055

Making & Receiving PCard Purchases

- Place order with vendor via telephone, fax, on-line or in person
- Inform vendor that purchase is for the State of Georgia to receive any applicable discounts & present tax exempt form to vendor
- Maintain all receipts and documentation to accompany the PCard statement upon receipt.
- Record transaction on the PCard Transaction Log

- **Billing Address**
  University of West Georgia
  Attn: Cardholder Name/Dept. Name
  1601 Maple Street
  Carrollton, GA 30118

- **Shipping Address**
  University of West Georgia
  Central Warehouse
  Attn: Cardholder Name/Dept. name
  Carrollton, GA 30118

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Compliance

- UWG PCard Policy is in compliance with the State of Georgia Purchasing Card Policy
- Use of PCard for personal purchases is **NOT ALLOWED**.
  - Use of PCard for personal purchases will result in disciplinary action up to and including termination of employment and criminal prosecution.
- Approvers/Supervisors who knowingly, or through willful neglect, approve personal purchases are subject to same disciplinary actions as cardholder.

How to Obtain and Keep a PCard

- Permanent full-time employees whose job responsibilities require the purchase of items & services
  - Criminal background check & credit check required prior to issuance
- Complete the PCard Application (found on Procurement website)
- Read and Sign the "Ethical Statement of Values" form (found on Procurement website)
- Attend a PCard Training Session (required for all cardholders and approvers)
- Complete Annual Refresher PCard Training
  - PCard Administrator

Changes to P-Card Information

- If cardholder changes departments, positions, or leaves employment, the PCard Administrator should be notified by the Supervisor immediately so that card can be updated or cancelled.

Cardholder Spending Limits

- Standard Limits are:
  - $1,000 per transaction – Single Transaction Limit (STL)
  - $5,000 per month – Credit Limit (CL); also known as monthly spend limit
- Monthly limit is refreshed at beginning of the billing cycle (5th day of month)
- Spending limits may be increased or decreased depending on need.

Splitting Orders

- Splitting a large order into two or more orders, as well as purchasing the same items from two or more vendors may be considered an attempt to evade the limitation of the PCard and may lead to revocation of the PCard privileges.
- If the value of a project, product or services exceeds $5,000 within a fiscal year, Purchasing Services should be contacted.

Security Issues

- PCard should not be shared with anyone, including your supervisor.
- P-Card, PCard number and all transaction documents should be kept secure at all times.
- It is acceptable for a phone order to be picked up by another individual other than the cardholder as long as the recipient does not have knowledge of the card number.

Team & Studies Abroad Travel

- PCard is approved to pay for expenses associated with the **student portion** of Study Abroad and Team Travel Programs.
- Student expenses may include student food, lodging, travel and upfront expenses for the **student only**.
- No employee or non-student (i.e. bus driver) expenses may be paid using the PCard.

- Team & Studies Abroad travel expenditures should be submitted with the following:
  - PCard Account Summary Form (SA&TT)
  - Original Receipts
  - Food Purchase with Institutional Funds Form (if food was purchased)
  - Student Roster
  - Trip Itinerary
  - Explanation of any unusual items

Monthly Reconciliation Process

- **Step 1 (Cardholder):**
  - Review bank statement & original receipts with detail of items purchased
    - Verify appropriateness of items
    - Verify fund being utilized

- **Step 2 (Cardholder):**
  - Complete & sign the PCard Account Summary Form
  - Ensure that each transaction has been entered on the PCard Transaction Log
  - Submit PCard Account Summary Form, bank statement, original receipts, Transaction Log, and any other necessary documentation to Department Head/Supervisor for approval.

- **Step 3 (APPROVER):**
  - Ensuring that the cardholder has followed the PCard policy
  - Sign the PCard Account Summary

- **Step 4 (APPROVER):**
  - Submit to PCard Administrator by deadline:
    - PCard Account Summary Form
    - Bank statement
    - Original receipts
    - Transaction log
    - Other necessary documentation

Allowable Purchases

- Advertising
- Books, Magazines, Subscriptions (1 yr only)
- Professional Dues & Memberships
- Professional Licenses
- Supplies
- State Contract Items
- Repairs & Maintenance
- Rentals – non transportation
- Software
- Non-Inventory Equipment (less than $1000)
- Registration (conferences, webinars, etc.)
- Bookstore Purchases
- Paper or toner – Staples
- Declared emergencies & natural disasters
- Student Activity funds only – food & drink
- Team Travel & Studies Abroad

Prohibited Purchases

- Personal purchases of any kind
- Gift cards
- Cash Advances
- Travel and entertainment expenses
- Alcohol or tobacco products
- Food/Drink (exception is Student Activities and other pre-approved groups)
- Motor Vehicle Expenses (gas, repairs, etc.)
- Firearms or explosives
- Professional Services (i.e., Dr, dentist, accountant)
- Split purchases
- Sales tax
- Rolling stock (i.e. trailers)
- Computers, laptops, tablets & eReaders
- Inventory equipment (over $1000)
- Transportation Rental
- Prizes and Awards
- Hazardous or radioactive material
- Data Plans, Software or other Applications for non-state devices
- Foundation Account Purchases (review the Purchasing website for this)
- Memberships/Fees to wholesale or warehouse clubs

Food/Drink Purchases

- Food and Drink is allowed on the PCard for Student Activities Accounts **ONLY**.
- Approval must be granted by the PCard Administrator and the respective Vice President
- Approval is for students only and no food/drink shall be consumed by employees of the University.

- Required documentation for food/drink purchases if event was not open to entire student body:
  - Roster of participants showing the name and signature of each student
  - Copy of team schedule or other documentation showing that the meal was an authorized student activity
  - Food Purchased with Institutional Funds Form.

Summary - Cardholder Responsibilities

- Understand the PCard policies & procedures
- Use the PCard for State business use only
- Self report immediately to Purchasing Services any misuse of the card
- Immediately report a lost or stolen card
- Obtain best value & ensure sales tax exempt
- Receive and inspect all ordered supplies and report discrepancies to vendor
- Obtain, validate and reconcile all sales receipts and submit all necessary paperwork to Department Head/Supervisor for approval

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- Document attempts to resolve disputes or billing errors
  - Complete the Dispute Form with Bank of America if necessary
- Ensure appropriate credits appear as necessary
- Do not accept cash in lieu of a credit to the PCard in the event of a refund or return
- Use discretion in selecting a vendor especially when Cardholder has a financial interest in vendor
- Attend all necessary training

Summary - Department Head/Supervisor Approver Responsibilities

- Understand the PCard policies & procedures
- Initiate P-Card applications
- Ensure review of PCard Statement on monthly basis for appropriateness.
- Sign PCard Account Summary Form to indicate that review was completed and all charges are appropriate for the department and fund source.

- Provide notification to PCard Administrator should a cardholder terminate employment with department or University.
- Immediately notify PCard Administrator of suspected fraudulent activities or misuse.
- Attend training
- Supervisors are limited to supervising no more than 10 P-Card holders.

Summary - PCard Administrator Responsibilities

- Serve as liaison with Bank of America
- Review and evaluate applications and request for changes
- Assist with resolving disputed charges
- Maintain policy & procedure manual
- Serve as point of contact for the University
- Review all monthly PCard transactions
- Notify Purchasing Manager, Controller and Internal Audit of any suspicious activity

PCard Violations

- Suspension or revocation of the card is dependent upon the nature and frequency of the violation.
- Suspension or revocation cannot be overturned by the Cardholder or Cardholder's Supervisor.

Minor Violations

- Defined as instances that are "accidental" and without willful intent.
- Cardholder will receive two warnings for minor violations.
- Third violation results in suspension of the PCard for a period of one month up to one year depending on the situation.

Minor Violation Examples

- Delinquent monthly reconciliations & statements
- Improper purchases made that are unauthorized or restricted
- Purchasing outside of state contract
- Defensive or untimely responses to PCard Administrator
- Undocumented sales tax charge errors
- Missing receipts (if form used three times within fiscal year- card suspended for one month; additional uses of form could result in suspension for up to one year)

Major Violations

- Defined as a willful intent to disregard PCard program and State Purchasing rules
- One major violation results in loss of card privileges
- Violation will also be reported to UWG Internal Audit, Office of the Controller, VP for Business and Finance and the Board of Regents for any further disciplinary action which could include termination or prosecution

Major Violation Examples

- Repetitive purchasing of unauthorized or restricted items
- Splitting orders to avoid the single transaction limit
- Allowing others to use the PCard
- Knowingly and intentionally making personal purchases

Legal Issues

- Cardholders or supervisors/approving officials who knowingly, or through willful neglect, fail to comply with the following may be subject to suspension or termination of card privileges or other disciplinary action, up to and including termination of employment and criminal prosecution to the fullest extent of the law.
  - Official Code of Georgia, Annotated, sections related to governmental purchasing
  - Applicable requirements of the Georgia Procurement Manual
  - State Purchasing Card Policy
  - Internal policies and procedures governing procurement and the Purchasing Card Program.

  **Per House Bill 1113

Purchasing Card (PCard) Questions & Contacts

- For General Questions about PCard Policy, contact
  Jeanna Lambert
  PCard Administrator
  678-839-5536
  jlambert@westga.edu
- To Report Lost or Stolen Card or Fraud contact
  - Bank of America Business Card Services:
    - 1-888-449-2273
  - Also contact the Purchasing Department

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What to Expect Next…

- If I have your Security Request Form (SRF) & Approver Change form
  - I will send these to ITS to process
  - Mellonee Blumenberg in ITS will assign approver roles
  - You will receive a confirmation email from her
    - Begin reviewing transactions after email from Mellonee (**not before**)

OR

- If I do NOT have your Security Request Form (SRF) and/or Approver Change form
  - Please send me what is missing from above ASAP
  - You will NOT be able to review transactions in PeopleSoft until all of the above is received.

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