

Roles & Responsibilities of Department 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 3/09/2020



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
- Located on Controller's website under Authorized Approvers > Delegation of Authority Matrix



Department 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 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 Official Department Managers/Authorized Approvers is available on Controller's website – (under Authorized Approvers)



Transactions to Be Reviewed/Approved

All financial documents including:

Electronic Approvals

- Travel Expense Reports
- Requisitions
- Personnel Action Requests (in Core Integrator)

Paper Approvals

- Check Requests
- Budget Amendments
- Petty Cash
- Expenditure Transfers
- Monthly Reconciliations

- No stamped signatures are acceptable



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



Approvers are certifying...

- 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 allowed 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?



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.




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

- PeopleSoft
- <https://www.usg.edu/gafirst-fin>
- Select  button
- Login with UWG Credentials
- Dual authenticate





Delivering Trusted Financial Management Solutions

Home	
Documentation	+
Announcements	
Known Issues	+
Releases	+
Project Information	
Training	+
iStrategy/Reporting	+
Support	

Please note:

ITS is currently clearing app and web server cache. Users may experience intermittent slowness.

PeopleSoft Financials was implemented at the teaching institutions of the University System of Georgia, along with the University System Office (USO), under the project name "GeorgiaFIRST" in January 1998. The GeorgiaFIRST PeopleSoft Financials application model is a fully integrated, Oracle-based technology suite of software applications managing the financial data that meet BOR and USG institutional needs for information used in decision-making. The single application model and a consolidated database containing the data for all institutions are centrally hosted at ITS, and ITS distributes all software upgrades and releases. This web site provides information relevant to the model application, including business processes and changes or updates to the model, as well as many informational aids and tips.

Some pages in this site contain proprietary information and are restricted to University System of Georgia personnel. To obtain a user name and password,

Active GeorgiaFIRST Financials User

Self-Service Users

Enter Travel, Approve ePro Requisitions and other Worklist Items.

[GeorgiaFIRST Self-Service](#)

Core Users

Enter and process financial transactions, run reports or queries, analyze financial data.

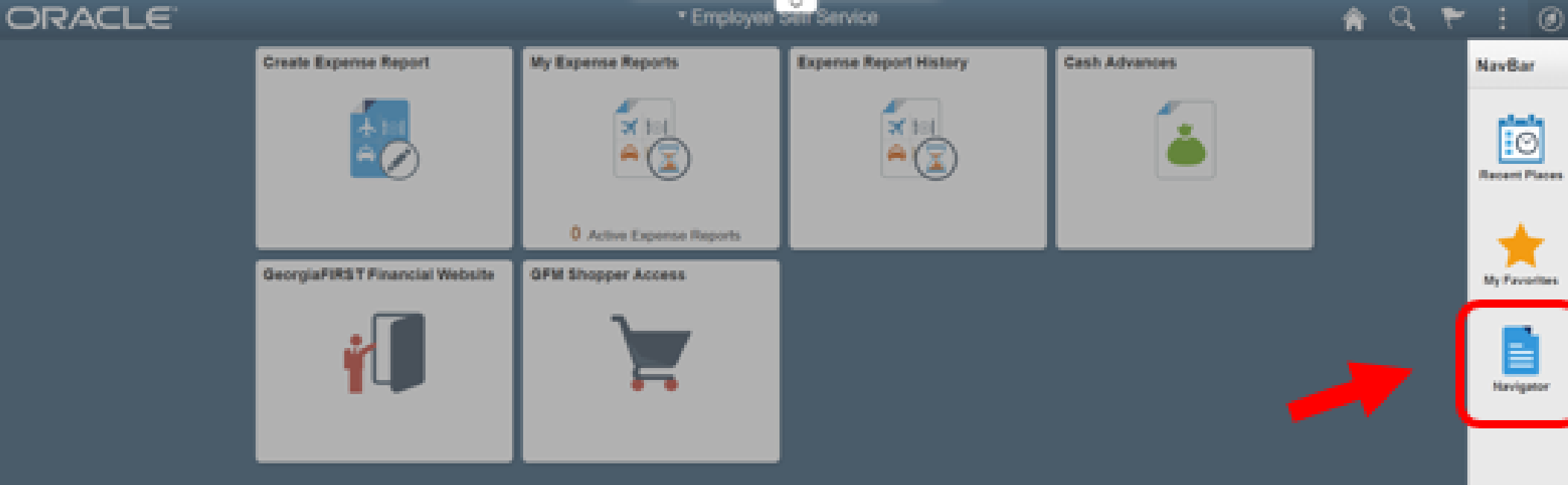
[GeorgiaFIRST Financials](#)

Worklist Navigation for Approvals

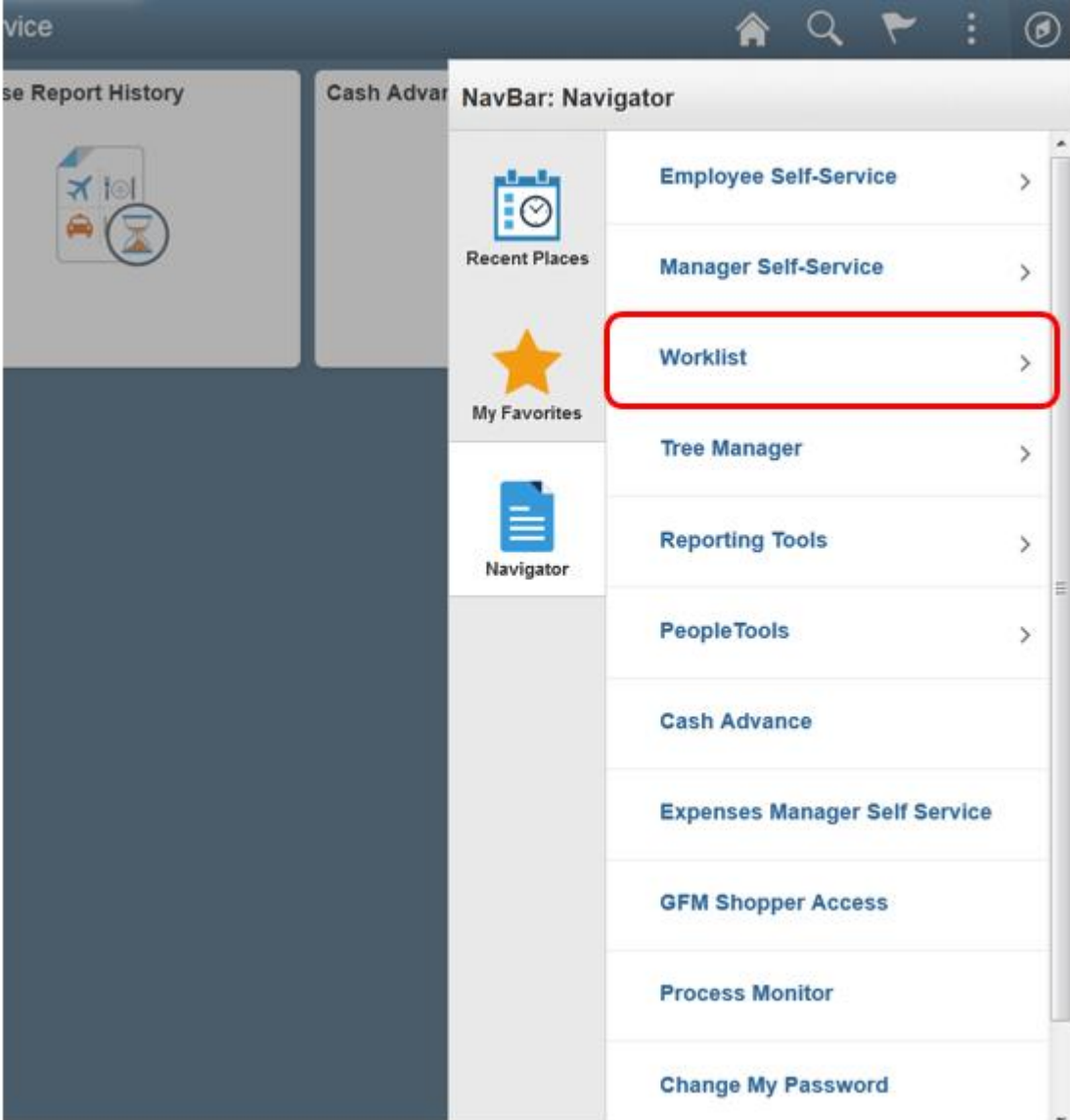
- NavBar > Navigator > Worklist > Worklist



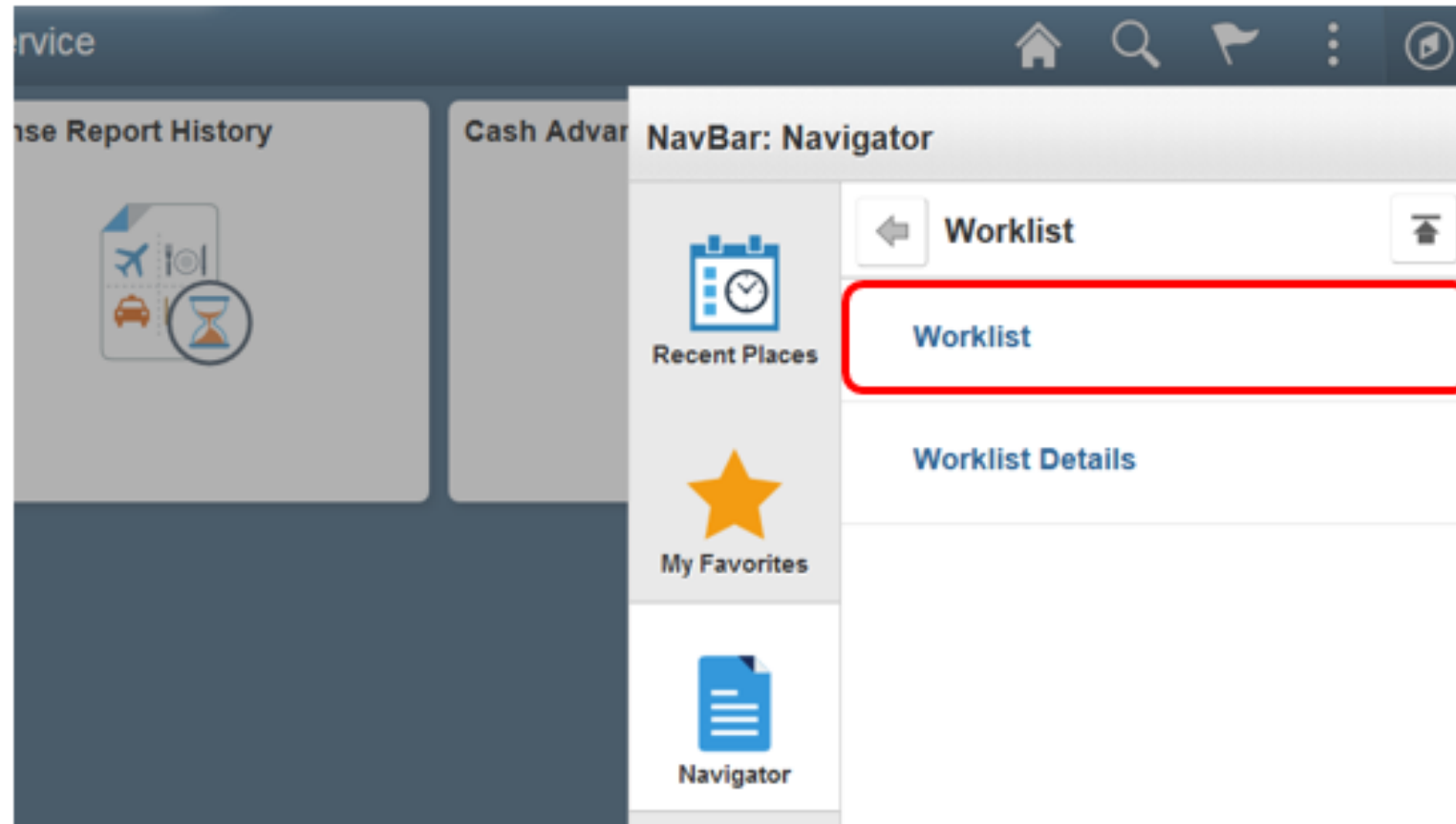
Worklist Navigation for Approvals



Worklist Navigation for Approvals



Worklist Navigation for Approvals



Demonstration of Expense Report Approval

Employee Self Service Worklist

Worklist for dlewis: Lewis, Daniel G

Detail View Worklist Filters Feed

Worklist Items

From	Date From	Work Item	Worked By Activity	Priority	Link	
Dumrough, Patricia S	01/08/2019	Approval Routing	Approval Workflow	2-Medium	Requisition, 4665904, 54000, 1914-01-01, N, 0, BUSINESS_UNIT:54000 REQ_ID:0000527859	Mark Worked
Dumrough, Patricia S	01/08/2019	Approval Routing	Approval Workflow	2-Medium	ERApproval, 2877521, 54000, 1950-01-01, N, 0, SHEET_ID:0000647916 RDC:RA,1,A	Mark Worked

Demonstration of ePRO Requisition Approval

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Worklist for dlewis: Lewis,Daniel G

Detail View Worklist Filters Feed

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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.



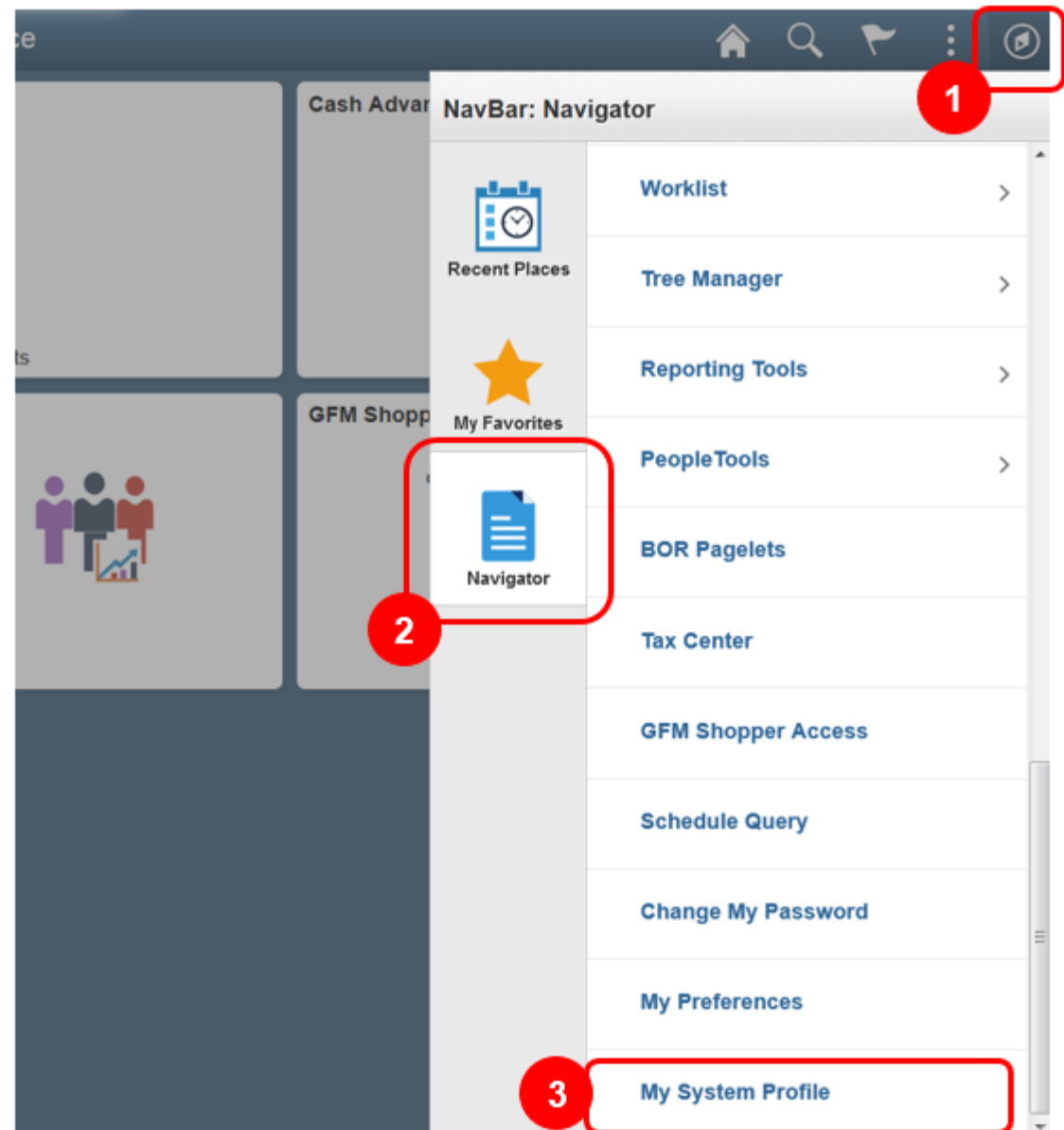
Delegating Electronic Approvals (Travel & ePRO)

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



Delegation Navigation

- NavBar > Navigator > My System Profile



General Profile Information

Durrough, Patricia S

Password

[Change password](#)

[Change or set up forgotten password help](#)

****See Handout for
Specific
Instructions**

Personalizations

My preferred language for PIA web pages is: English

My preferred language for reports and email is

Currency Code

Default Mobile Page

Alternate User

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

Description

From Date (example: 12/31/2000)

To Date (example: 12/31/2000)

Enter or search
for Alternate
User Name

Workflow Attributes

Email User

Worklist User

Miscellaneous User Links

Email

Primary Email Account	Email Type	Email Address		
<input checked="" type="checkbox"/>	Work	pdurroug@westga.edu	+	-

IM Information

Protocol	XMPP Domain	UserID	Password		
XMPP	<input type="text"/>	<input type="text"/>	<input type="text"/>	+	-

Save

Questions

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

Rick Sears

Associate VP for Finance

678-839-5353

rsears@westga.edu

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

Patricia Durrough

Center for Business Excellence

678-839-6392

pdurroug@westga.edu



Purchasing Card (PCARD)



Purchasing Card (PCARD) Information

- Definitions
 - Cardholders and approvers are defacto State Purchasing Agents and are subject to the provisions of the Official Code of Georgia
 - The PCARD is the property of the State of Georgia and is only to be used for State business.
- UWG Federal ID #: 58-6002055
- State Purchases are exempt from sales tax
- www.westga.edu/purchasing



Compliance

- The University's PCARD Plan is governed and in compliance with the following:
 - State Law
 - The Statewide Purchasing Card Policy
 - Board of Regents Policy
- Equal liability for cardholder and approvers



What is the PCARD policy?

- It is based on revisions in the Statewide Purchasing Card Policy.
- The Statewide Purchasing Card Policy serves as the policy for the PCARD Program at the University of West Georgia.
- The University's plan cannot be more lenient than the state policy.



Initial Application Process

1. Complete UWG PCARD Justification Form and submit to Purchasing. Cardholder must be a full-time UWG employee
2. If Purchasing approves, complete and send the following forms to Purchasing:
 - a. PCARD Application – approved at a minimum by employee supervisor, PCARD Admin & VPBF.
 - b. Ethical Statement of Values
 - c. Authorization Form for Consumer Reporting
3. HR to complete Credit Check – Purchasing is unaware of why PCARD's might be denied



Frequency of Credit Checks

- Credit Checks will occur:
 - Upon initial application
 - At account renewal (generally once every 3 years)



Appropriate PCARD Usage

- PCARD transactions that are:
 - Planned
 - Routine or
 - Non-Urgent ~AND~
 - Within the credit limits (\$1000/transaction and \$5000/month)
- Must be **pre-approved** by 2 trained approvers.
- Transactions must not be:
 - Prohibited by state law
 - Prohibited by DOAS policy, BOR policy or UWG's PCARD plan
- If not **pre-approved** by 2 approvers before the purchase, it is a minor violation!



Pre-Approval Process

- Pre-approval process consists of:
 - Google Sheet through Purchasing
 - Job Aids available on Purchasing website



Spending Limit Increases:

- The process for obtaining an increase in the established Single Transaction Limit or Cycle Limit:
 1. Cardholder completes the PCARD Change Request
 2. Supervisor signs and sends to Purchasing
 3. Purchasing seeks approval from
 - a. Office of Planning & Budget (OPB)
 - b. Department of Administrative Services (DOAS)
 4. PCARD Administrator will contact the cardholder and supervisor to respond to the increase request.

Limits will revert back after 5 days.



Cardholder Reconciliation through Works

- Cardholders will reconcile the PCARD at least monthly using Bank of America's Works Payment Manager
 - Job Aids available on Purchasing's website.
- Failure to sign off on transactions at least monthly will result in violations and possible revocation of card privileges.



Separation of Duties

- Separation of duties is a form of internal control
- Each cardholder is required to have a superior approve all PCARD transactions. Approvers may not be subordinates of the cardholder.



Split Purchases Prohibited

- Cardholders are prohibited from circumventing the single transaction limit by splitting a transaction between:
 - Two or more transactions on a single account.
 - Two or more transactions on multiple accounts.
 - Two or more transactions using the PCARD and a purchase order.
- Intentionally splitting transactions will result in permanent revocation of card privileges.



Personal Purchases Prohibited

- Personal purchases are strictly prohibited!
- Personal purchases under \$500 is a misdemeanor
- Personal purchases over \$500 is a felony punishable by up to 20 years in prison
- Approving officials who knowingly, or through willful neglect, approve personal or fraudulent purchases are subject to the same disciplinary actions as those making the purchases.



Violations of the PCARD Policy

- Minor Violations are defined as “accidental” and without willful intent
- Examples of minor violations include:
 - Delinquent submission of monthly reconciliations.
 - Purchasing without obtaining proper pre-approvals.
 - Failure to sign off on transactions in Works.
 - Purchasing outside of state contract.
 - Undocumented sales tax – must be refunded to the card within one billing cycle or reimbursed to University within 30 days of notification
- 3 minor violations during a fiscal year; card suspended for a month.
- Additional violations will be handled on a case by case basis.
- Cardholder will have additional face-to-face training



Violations of the PCARD Policy

- Major violations are defined as willful intent to disregard the PCARD program and the State Purchasing rules.
- Examples include, but are not limited to:
 - Knowingly purchasing prohibited or unauthorized items
 - Splitting orders to avoid the single transaction limit
 - Allowing other to use the PCARD
 - Sharing passwords
 - Knowingly and intentionally making personal purchases
 - Altering Google log after approver has approved transaction



Violations of the PCARD Policy

- 1 major violation will result in:
 - Permanent termination of card privileges
 - Reported to:
 - ❖ Vice President for Business & Finance
 - ❖ Controller
 - ❖ Internal Audit Office at UWG
 - ❖ Board of Regents
 - ❖ University Police



Allowable Purchases

- Advertising
- Books (for research or departmental use)
- Subscriptions (for 1 year or less)
- Professional Dues & Memberships
 - Not Chamber of Commerce
- Professional licenses
- Supplies, including paper and toner (use the punch-out if available)
- Lab/research supplies, excluding radioactive materials
- Non-inventoried equipment (less than \$1,000)
- State contract items (use the punch-out and marketplace catalogs when available)
- Repairs & maintenance (if no contract is required)
- Conference registration (meals & excursions are not allowed unless included in the registration fee)
- Study Abroad & Team Travel expenses



Prohibited Purchases

- Personal purchases
- Prizes, awards or promotional items
- Employee or prospective employee travel or entertainment expenses
- Breakroom supplies for employee use (coffee pot, microwave, bottled water, etc.)
- Flowers, greeting cards and gifts
- Data plans, software or applications for non-State entity devices
- Gift cards/certificates and cash equivalents
- Cash advances
- Purchases from any unit of UWG
- Foundation or Agency Account purchases
- Rolling stock
- Software
- Inventory equipment
- Transportation Rental
- Food/Drinks – except food purchases for students with Student Activity funds...this is allowed.
- Motor vehicle expenses
- AEDs and defibrillators
- Memberships and/or fees to wholesale shopping clubs such as Sam's Amazon Prime & Costco
- Alcohol or tobacco
- Firearms or explosives
- Professionals services
- Split purchases
- Sales tax
- Hazardous or radioactive materials
- Computers, including iPads, tablets & laptops



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



Questions or Concerns...

Lisa Elliott

Director

Purchasing Services

678-839-6399

l Elliott@westga.edu

Jenny Ingram

PCARD Administrator

Purchasing Services

678-839-5536

j Ingram@westga.edu



Next Steps...

- Security forms to ITS
 - If you haven't sent in your form, please do so ASAP
- CBE will update the approver information in PSOFT
- Begin to receive transactions to approve
- Email sent to Jenny Ingram for PCARD



Recommended Additional Training

- Travel & Expense (Data Entry)
- Travel Policy
- ePAR

