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 2/8/17
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
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](http://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.
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
  – Controller’s Web Page
    • A – Z index
    • Controller
    • Gray menu
    • PeopleSoft Home Portal
**Demonstration of Expense Report & Requisition**

<table>
<thead>
<tr>
<th>Worklist Items</th>
<th>Date From</th>
<th>Work Item</th>
<th>Worked By Activity</th>
<th>Priority</th>
<th>Status</th>
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<tr>
<td>Rabern, Christy J</td>
<td>04/17/2015</td>
<td>Approval Routing</td>
<td>Approval Workflow</td>
<td>2-Medium</td>
<td>Requisition</td>
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<tr>
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<td>2-Medium</td>
<td>ER Approval</td>
</tr>
</tbody>
</table>

- **Requisition – ePro supplies**
- **ER Approval – Expense report**
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.
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
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
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
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
• 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
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.