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 for the most current version of these policies, procedures, and guidelines.

Revised 4/11/17
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 – (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
• 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?
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
- Locating the URL
  - Controller’s Web Page
    - A – Z index
    - Controller
    - Gray menu
    - PeopleSoft Home Portal
**Demonstration of Expense Report & Requisition**
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

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

  **Christy Rabern**  
  Center for Business Excellence  
  678-839-5528  

  **Patricia Durrough**  
  Center for Business Excellence  
  678-839-6392
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
• www.westga.edu/Purchasing/
What is the PCard Policy

- 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.
1. The PCard may be used for preapproved planned, routine or non-urgent transactions within the cardholders established credit limits provided the transaction:

- Is not prohibited by state law, DOAS policy, BOR policy or UWG’s P-Card Plan.
- Has been **preapproved** by two trained approvers.
  - If not preapproved by both approvers before the purchase, it is a minor violation!
2. Preapproval for a transaction under $1,000 is **not required**, provided **at least one** of the following criteria is met:

- **Unplanned**: Not anticipated or known in advance.
  - Does not mean a lack of planning

- **Non-routine**: Commonplace tasks or duties done irregularly or at sporadic intervals. Not monthly or standard recurring.
  - Ex: Theater department sets

- **Urgent**: Compelling or requiring immediate action or attention; imperative; affecting life/safety; pressing.
  - Ex: tornado
Initial Application Process:

1. Complete UWG PCard Justification Form and submit to Purchasing.

2. If Purchasing approves the Justification, complete and send the following forms to Purchasing:
   
   1. P-Card Application – approved at a minimum by:
      
      • Employee’s supervisor
      • University PCard Administrator
      • Vice President for Business and Finance (Purchasing will request this approval)

   2. Ethical Statement of Values

   3. Authorization Form for Consumer Reporting

3. HR to complete Credit Check – Purchasing is unaware of WHY PCards might be denied
Frequency of Credit Checks:

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

• Planned, Routine and Non-Urgent transactions require 2 levels of PRE-APPROVAL before the purchase.
  • Job Aids for Google Sheets are provided on Purchasing’s website for the request and approval process.

• Both approvers must approve the request before the payment can be made.

• See handout
Cardholder - Reconciliation through Works

• Cardholders will reconcile the PCard at least monthly using Bank of America’s Works Payment Manager
  • Job Aid’s available on Purchasing’s website.

• Failure to sign off on transactions at least monthly will result in violations and possible revocation of card privileges.
Spending Limit Increases:

- The process for obtaining either an increase in either the established Single Transaction Limit or Cycle Limit is as follows:

  1. Cardholder completes the PCard Change Request
  2. Supervisor must sign the Change Request and send to Purchasing.
  3. Purchasing seeks approval from Office of Planning & Budget (OPB) and Department of Administrative Services (DOAS)
  4. The PCard Administrator will contact the cardholder and supervisor when OPB and DOAS respond to the increase request.

- Limits will revert to original limits after 5 days.
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
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.
Personal Purchases

• 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.
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.
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.

• 3 minor violations during a fiscal year, card suspended for a month.

• Additional violations will be handled on a case by case basis.
• 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.
• 1 major violation will result in permanent termination of card privileges & be reported to Vice President for Business & Finance, the Controller, the Internal Audit Office at UWG and the Board of Regents.
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)
- Software (check the mandatory statewide contract before purchasing – if a contract or End User Licensing Agreement must be agreed to, PCard should not be used)
- 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
- 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
- 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
- Rolling stock
- Inventory equipment
- Transportation rental
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, Comments, Concerns:

- Please contact Purchasing Services with any questions, comments, or concerns.

  Jeanna Lambert
  P-Card Administrator, Purchasing Services
  678-839-5536

Lisa Elliott
Assistant Director, Purchasing Services
678-839-6399

Shelly Parker
Director, Purchasing Services
678-839-6398