

SIGNING AUTHORITY

Background

The Board Chair, the Vice Chair, the Superintendent and the Secretary Treasurer have been delegated signing authority for the District.

Procedures

The signing authorities for contractual agreements (excluding purchase orders which will comply with the signing matrix below) and cheques shall be:

1. The Chair of the Board or in the Chair's absence, the Vice Chair, and
2. The Secretary Treasurer or in the absence of the Secretary Treasurer, the Director of Finance.
3. The Secretary Treasurer or in their absence the Superintendent of Schools for documents requiring the corporate seal.

The authorization for payroll transfers and payment of employee benefits will be:

1. The Secretary Treasurer ~~and/~~ or Director of Finance ~~and~~ or the **Manager of Finance and Payroll. Approval must always be made by a different staff member than the staff member who prepared the payroll.**

The authorization for bank transactions such as transfers will require authorization from the Secretary Treasurer or Director of Finance.

Cheques issued on behalf of the Board shall bear the signatures of the Board Chair and the Secretary Treasurer.

Signing Authority Matrix:

The district will use the following signing authority matrix to guide approval of expenditures and contractual commitments.

1. The Secretary Treasurer is the signing officer for the district for all contractual agreements. In the absence of the Secretary Treasurer, the Director of Finance and/or the Superintendent will sign.
2. The following delegation of signing authority has been approved to initiate purchase requests and approve invoices. The authorized limits are in line with operational requirements, will improve internal control, and ensure timely payments to vendors.

The following have signing approval, as indicated:

Up to \$1,000 - Facilities Supervisors and Executive Assistants

Up to \$50,000 - Managers

Up to \$100,000 - Principals and Vice Principals

Up to \$ 250,000 - Directors and Assistant Superintendent

Up to \$5,000,000 – Secretary Treasurer and Superintendent

Over \$5,000,000 million - Board of Education

3. In the event of absence, signing officers may delegate their signing authority on a temporary basis to another manager, director, Assistant Superintendent, Secretary Treasurer or Superintendent by notifying, in writing, the Director of Finance. Secretaries will not be considered as acceptable for delegation of signing authority.
4. Expenses incurred by an individual for his/her own benefit, mileage, travel claims, etc., must be counter-signed by the supervisor. The Secretary Treasurer will approve claims of the Superintendent which will be reviewed by the Chair of the Board. The claims from trustees will be approved by the Secretary Treasurer.
5. Each signing authority should be aware that when signing invoices they are confirming:
 1. That goods or services have been received in good condition in accordance with the purchase agreement.
 2. That goods or services received are legitimate expenses of the District and are in accordance with established administrative procedures.

Reference: Sections 22, 23, 65, 85 School Act
Income Tax Act
New West Partnership Trade Agreement

Approved: November 2020

Amended: