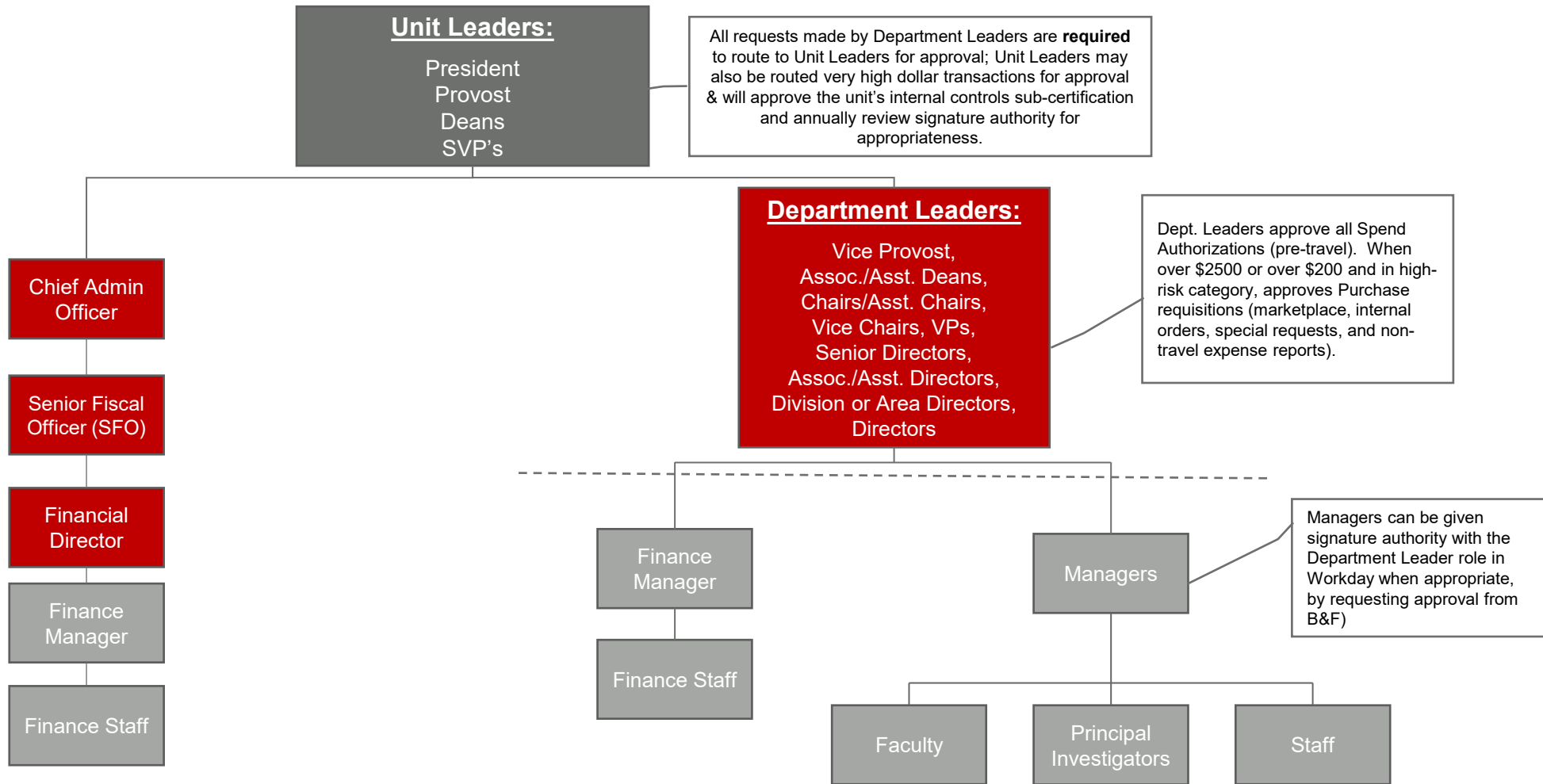


Delegation of Signature Authority For Department Leader Security Role



SIGNATURE AUTHORITY GUIDANCE

Senior Leader: This Workday role is an ad hoc approval authority (reviews for business purpose) for Purchase Requisitions, Non-PO Invoices, and Travel and Expenses transactions. For University, receives notifications of new positions and job posting requests.



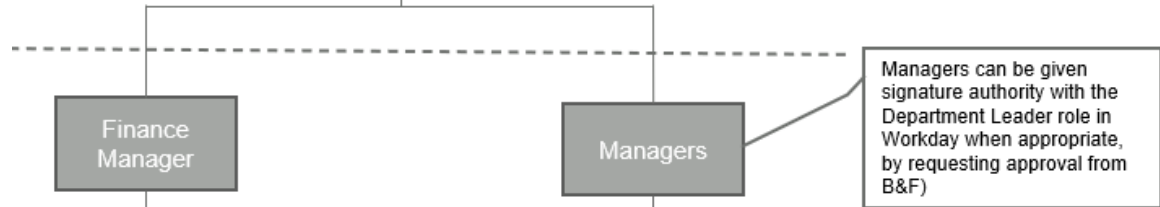
All requests made by Department Leaders are **required** to route to Unit Leaders for approval; Unit Leaders may also be routed very high dollar transactions for approval & will approve the unit's internal controls sub-certification and annually review signature authority for appropriateness.

Senior Leaders should be assigned at the most senior level within the unit.

Department Leader: Approves all Spend Authorizations (pre-travel). When over \$2500 or over \$200 and in high-risk category, approves purchase requisitions (marketplace, internal orders, special requests, and non-travel expense reports).



Dept. Leaders approve all Spend Authorizations (pre-travel). When over \$2500 or over \$200 and in high risk category, approves Purchase requisitions (marketplace, internal orders, special requests, and non-travel expense reports) and non-PO supplier invoices.



Department Leader assignments (including backups) below the dotted line require approval from B&F by completing the policy waiver process. Contact BF-AskBuFi@osu.edu with any questions or to request a waiver.

[Policy Waiver Docusign Form Link](#)

SIGNATURE AUTHORITY GUIDANCE

Cost Center Director: This Workday role approves Funds Transfer Journals for their assigned Cost Center. Ad hoc approval for accounting adjustments and journals. Access to request new FDM values. Approves new FDM values requested by their College/VP Unit. This role should be assigned to college/VP office fiscal staff only (not decentralized department staff). Additionally for non-Health System Cost Centers, approves Job requisitions (pre-hire), Offers (recruiting) if over budgeted salary on Job Requisition (staffing).

Cost Center Manager: This Workday role approves Asset transfers, Journal entries/Accounting Adjustments (Financial and Payroll), Purchase requisitions (marketplace, internal orders and special requests), Internal Order Non-PO Supplier Invoice Lines over \$3,000, Internal Order blanket POs over \$3,000, Spend authorizations (pre-travel requests), Travel expenses (20% over budget), Non-travel expenses, Non-PO Supplier invoices (external), Payroll costing allocations, Period Activity Pay (Lecturer and Graduate Associate worktags, Off Duty Pay), Living Allowances, and Discretionary Bonuses. Approves hours increases from Change Job. Approves end date extensions for term employees. Approves all org assignments for Finance worktags. Has access to request new FDM values.

Cost Center Director (including backups) is limited to the central college finance leadership and should report to the SFO.

The Cost Center Manager (including backups) to report either to the chair/dean OR within the fiscal structure/hierarchy of the college. Individuals with this role should have a more senior level finance position within the organization.



SIGNATURE AUTHORITY GUIDANCE

Cost Center Managers

- Can say no and escalate when appropriate using 'ad-hoc approval'
- Ensures the transaction is in compliance with laws, regulations, university policies, and procedures
- Understands the budget and FDM structure and ensures the correct FDM is used
- Ensures the completeness and accuracy of the business purpose
- Ensure the transaction is within the departmental budget and/or there is an appropriate funding source
- If funding is restricted, understands the nature of the funding and if the spend is appropriate (e.g. gifts)

Note: Departmental fiscal roles must have at least a dotted line to the Senior Fiscal Officer

Contact BF-AskBuFi@osu.edu with any specific questions for Signature Authority

Department Leaders

- Can say no and escalate when appropriate using 'ad-hoc approval'
- Approves for business purpose of the following:
 - High-risk spend category >\$200
 - Non-travel >\$2,500
- Ensures the business purpose is appropriate and the transaction is needed for the department

