LSU
LOUISIANA STATE UNIVERSITY

CAMPUS CORRESPONDENCE

Date: January 28, 2011

To: Deans, Directors and Department Heads

From: Donna K. Torres, CPA
Associate Vice Chancellor for
Accounting and Financial Services

Subject: Finance and Administrative Services Operating Procedure
Delegation of Signature Authority for Financial Transactions
FASOP: AS-16

FASOP: AS-16 "Delegation of Signature Authority for Financial and Administrative Transactions" defines the University's policy on the delegation of signature authority for financial transactions. Signature authority can be granted by University Deans, Directors, Department Heads and other administrative officials for financial and/or administrative matters which are directly under their supervision.

To provide for the efficient operation of colleges, schools, departments and other budgetary units, signature authority may be delegated to employees (delegates) that have been approved to hold financial system profiles that provide the authority to approve financial transactions. The delegation of signature authority does not relieve the higher level authority (delegator) of their fiscal responsibility or accountability.

The process for delegating signature authority is included in the recently introduced procedure for electronic Security Access Requests. Security Access Requests/Delegation of Signature Authority can be processed via PAWS under the Financial Services link or at http://www.fas.lsu.edu/fss/forms/SAF.pdf.

Please do not hesitate to contact me at dtorres@lsu.edu or 225-578-1623 with any questions or to clarify information in the FASOP or this memo.

Attachment: FASOP: AS-16

xc: Executive Vice Chancellor and Provost John Maxwell Hamilton
Vice Chancellor Eric Monday

Memo AS-11-03

LOUISIANA STATE UNIVERSITY

Louisiana State University
Finance and Administrative Services
Operating Procedure

FASOP: AS-16

DELEGATION OF SIGNATURE AUTHORITY FOR FINANCIAL AND ADMINISTRATIVE TRANSACTIONS

Scope: All campuses served by Louisiana State University (LSU) Office of Accounting Services.

Effective: December 1, 2010

Purpose: Signature authority can be granted by University Deans, Directors, Department Heads and other administrative officials for financial and/or administrative matters which are directly under their supervision. To provide for the efficient operation of colleges, schools, departments and other budgetary units, signature authority may be delegated to other employees (delegates) by processing an access request for one or more of the profiles listed below. The Security Access Request link can be found under the Financial Services link via PAWS. In the event there is a financial loss to the University due to failure of the delegator to monitor the approvals of the delegate, disciplinary measures will be taken that may include reprimand, suspension, demotion or dismissal. FASOP: AS-16 does not apply to employee signature authority for agreements, contracts or other documents.

Procedures:

A. The University has defined the following profiles with the final release authority for transactions created in administrative systems that provide for electronic routing and approval:

System	Profile	Definition
Purchasing (PRO)	PRO Auth	Individual designated to have purchasing authority
LaCarte (PCARD)	PRO Auth	Individual designated to have purchasing authority
HRS	HRS Auth	Individual designated to have responsibility for processing personnel actions
All Systems	Director	Individual designated by the Chancellor (via approved personnel actions) to be the head/chair of a department
All Systems	Sig Auth	Individual designated by a Department Head or higher level position to act on behalf of him/her in their capacity as Department Head or higher level

B. A Dean, Director, Department Head or other administrative official may delegate their signature authority to an employee (e.g. Administrative Coordinator or Administrative Assistant, Coordinator, Assistant to Dean, Business Manager) whose job requirements or position allows him/her to have first-hand knowledge of the financial and/or administrative information (e.g. payroll, purchasing, etc). The individual to whom authority is delegated must be properly qualified by means of possessing the proper skill sets and on-going training. The delegated authority must be included as a job duty in the employee's job description. The employee to whom authority has been delegated cannot delegate further. While the authority to sign documents on behalf of the Dean, Director, Department Head or other administrative official may be delegated, the delegation of signature authority does not relieve the Dean, Director, Department Head or administrative official of their responsibility and accountability for financial and/or administrative matters under their control.

C. Electronic approval is the equivalent of a hand-written signature. For security purposes, each individual with electronic approval authority must identify himself or herself to the computer with a unique logon/password combination. In consideration of the fact that a logon/password combination identifies the individual who approves a document electronically, great care must be taken by each employee to guard his/her password. An employee may not permit anyone else to know his/her password. The violation of this policy constitutes a serious offense against the University.