

SECTION 1.01 – AUTHORIZATION OF SIGNATURES

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A. **Overview**

Board Policy and Procedure 1332/1332P define the permissible signature authorities. Signature authorities are defined for warrants, claim forms, checks, contracts and leases for equipment and services and purchase orders.

B. **References**

Board Policy/Procedure 1332/1332P – Authorization of Signatures
Board Policy/Procedure 7320/7320P – Purchasing: Authorization and Control
Section 2.01 – Purchasing Guidelines
Section 2.04 – Procurement Card Use
Section 2.05 – Imprest Checking Accounts
Section 2.06 – Reimbursement Vouchers
Section 2.07 – Contractual Service Agreements

C. **Guidelines and Restrictions**

- Warrants – All District warrants must be signed by the Superintendent.
- Claim Forms – The Director of Finance is the auditing officer for the District and is authorized to certify voucher or invoice claims against the District.
- Checks – The District maintains numerous checking accounts, including revenue transmittal accounts, imprest accounts and an advance travel account. Refer to Board Procedure 1332P for personnel authorized to sign on each account.
- Contracts and Leases for Equipment and Services under \$10,000 – Principals and Directors are authorized to sign contracts or leases covering equipment and services up to \$10,000.
- Contracts and Leases for Equipment and Services over \$10,000 – Superintendent and Associate Superintendents are authorized to sign contracts or leases covering equipment or services for amounts in excess of \$10,000.
- **All contracts or leases that obligate the District beyond the current fiscal year must be signed by either the Superintendent, Associate Superintendents or Director of Finance.**

- Purchase Orders – The initiating administrator with budget authority must approve all purchase orders submitted to the Purchasing Office. Before purchase orders are released to vendors, they must be signed by the Director of Finance or his/her designee.
- Purchase Requisitions – The electronic purchasing process in IFAS is based upon an electronic approval hierarchy. This hierarchy is managed in the Finance Department. Delegation of approval authority requires submittal of an executed “Requisition Approval Delegation Form”.

D. Purchasing Authorization and Control

Board Policy 7320 states: “The Superintendent or designee is authorized to direct expenditures and purchases within the limits of the detailed annual budget for the school year. Requisition and purchase order procedures will be used to control the expenditure of funds. **Staff who obligate the District without proper authorization may be held personally responsible for payment of such obligations.**”