



## Board Policy 4008 SEGREGATION OF DUTIES AND SIGNING AUTHORITY

Legal References:	<a href="#"><i>Broader Public Sector Accountability Act (2010)</i></a>
Related References:	<a href="#"><i>Broader Public Sector (BPS) Procurement Directive, Ministry of Finance</i></a> <a href="#"><i>Board Policy 4005 - Procurement</i></a> <a href="#"><i>Board Policy 4018 - Fraud Management</i></a> <a href="#"><i>Board Policy 3003 - Trustee Professional Development Expenses</i></a> <a href="#"><i>Board Policy 5009 – Travel, Meals and Hospitality Expenditures – Staff</i></a> <a href="#"><i>Administrative Procedure 4315 - Fraud Management</i></a> <a href="#"><i>Administrative Procedure 4360 - Principles of Business Conduct For Board Employees</i></a> <a href="#"><i>Administrative Procedure 4380 - Travel, Meals and Hospitality Expenditures</i></a> <a href="#"><i>Administrative Procedure 4400 - One-Over-One Approvals</i></a> <a href="#"><i>Administrative Procedure 4570 - Procurement</i></a>
Effective Date:	<i>November 29, 2010</i>
Revisions: Reviewed:	<i>February 12, 2018, February 8, 2021, December 9, 2024</i>

### 1. Purpose

- 1.1. Segregation of duties and the delegation of authority are essential controls within the procure-to-pay process. Together, they ensure process integrity by reducing exposure to inappropriate, unauthorized or unlawful expenditures.

### 2. Definitions

- 2.1. “Contract” – Includes any written or oral agreement, contract, subcontract, letter of intent, memorandum of understanding, memorandum of agreement, lease, deed, offer, grant, license, purchase order, invoice, certificate, instrument, assignment, or any other document which creates a responsibility, right or benefit of which may be binding on the WRDSB; this may include both monetary and non-monetary value.
- 2.2. “Dollar Threshold” – represents the maximum monetary value of the contract for approval and/or signing authority. All thresholds are in Canadian pre-tax dollars and are based on the cumulative value of the contract over its full term (including specified options, renewals or extensions).
- 2.3. “Signing Authority” – Identifies the individual(s) within WRDSB with authority to review, recommend and sign a contract that commits WRDSB to a legal relationship and contractual obligations or benefits. Individuals with signing authority are set out in Section 3.0 of this policy. Individuals with designated signing authority have authority to sign any approved contract up to the maximum approved dollar threshold as set out in this policy.

### 3. Application

- 3.1. Segregation of duties prevents any one person from controlling the entire procure-to-pay process by segregating approvals for the key stages of the process.

- 3.2. The Waterloo Region District School Board (WRDSB) will segregate a minimum of three (3) of the following five (5) functions:

Function	Responsibility	Accountable Party
Requisitioning	Authorize procurement services to place an order	Requisitioner
Requisition Approval	Authorize that funding is available to cover the cost of the requested order, and that the requested items/services are required	Budget Holder
Purchase Order	Authorize release of the order to the vendor under agreed terms	Procurement Services
Receiving	Authorize that the order was physically received, correct and complete	Individual Receiving The Goods/Services
Payment	Authorize release of payment to the vendor	Accounts Payable

### 3.3. Approval Authority Schedule (AAS)

The following tables identify the approvals required for various levels of operating and capital Procurement activities. These authority levels shall be adhered to by all WRDSB personnel.

All amounts noted are exclusive of tax.

### 3.4. Contract Signing Authority

All contracts, letters of intent or agreements shall be reviewed and signed by authorized signatories of the WRDSB only. These roles include the Director of Education, the Superintendent, Business Services & Treasurer of the Board, or the Manager of Procurement Services.

In circumstances where a contract is required for a **one-time event**, such as reserving a banquet hall for graduation, or booking a guest speaker, an exception exists whereby a Superintendent, Principal or Manager may sign the contract; to a maximum of \$10,000. No other staff may commit to any contractual agreement.

### 3.5. Requisition Approval Authority Schedule

Total Purchase Amount	Delegated Authority level
Less than or equal to \$50,000	Principal/Manager
Less than or equal to \$100,000	Associate Directors, Superintendents, Controllers, Executive Managers, Senior Managers
Greater than \$100,000	Superintendent of Business Services and Treasurer of the Board, or Director of Education
<b>EXCEPTIONS:</b>	
Less than or equal to \$1,000,000 Computer Hardware & Software	Executive Manager of IT & Digital Transformation (CIO)
Less than or equal to \$1,000,000 Facilities Maintenance & Construction Projects	Superintendent of Facility Services, or Manager of Capital Projects

Note: The exceptions identified in 3.5 exist to ensure consistency with established WRDSB technology and building standards, as well as compliance with all existing contracts. The exceptions listed relate to requisition approval only.

### 3.6. Purchase Order Approval Schedule

Total Purchase Amount	Delegated Authority level
Less than or equal to \$3,000	Principal/Manager (May include purchases, Request for Cheque or Procurement Cards)
Greater than \$3,000 and less than or equal to \$50,000	Buyer
Greater than \$50,000 and less than or equal to \$250,000	Procurement & Distribution Supervisor
Greater than \$250,000 and less than or equal to \$1,000,000	Manager of Procurement & Distribution Services
Greater than \$1,000,000	Two approvals required: Manager of Procurement Services and/or Controller, Financial Services and/or Superintendent of Business Services and Treasurer of the Board

### 3.7. Receipt Approval Authority Schedule

Total Purchase Amount	Delegated Authority level
Less than \$10,000	The WRDSB utilizes "positive receiving" for smaller value purchase orders. The Requisitioner/Budget Holder is accountable for ensuring all items ordered and charged to their budget have been received in good order. Any exceptions shall be immediately reported to <a href="mailto:finance-ap@wrdsb.ca">finance-ap@wrdsb.ca</a> .
Greater than or equal to \$10,000	Principal/Manager
<b>EXCEPTIONS:</b>	
Less than or equal to \$100,000 for Construction Projects	Facility Services Project Coordinators
Greater than \$100,000 and less than or equal to \$1,000,000 for Facilities Maintenance & Construction Projects	Manager of Capital Projects
Greater than \$1,000,000 for Facilities Maintenance & Construction Projects	Superintendent of Facility Services

### 3.8. Payment Approval Authority Schedule

Total Purchase Amount	Delegated Authority level
<b>PAYMENTS WITH MATCHING PURCHASE ORDER</b>	
Greater than \$100,000	Controller, Financial Services

<b>PAYMENTS WITH NO PURCHASE ORDER</b>	
<b>Invoice Must Include Requisition Level Approval Signature</b>	
Less than or equal to \$3,000	Accounts Payable Clerk
Greater than \$3,000 and less than or equal to \$10,000	Accounting Officer
Greater than \$10,000 and less than or equal to \$50,000	Manager of Accounting Services
Greater than \$50,000	Controller, Financial Services
<b>EXPENSE REIMBURSEMENTS</b>	
Less than or equal to \$1,000	Associate Directors, Superintendents, Controller, Principal, Vice-Principal, Manager, and Supervisor
Greater than \$1,000 and less than or equal to \$3,000	Superintendent of Business Services and Treasurer of the Board
Greater than \$3,000	Director of Education

Note: All Capital Payments require additional approval by the Budget Officer responsible prior to payment.

**4. Monthly Report to Chairperson of the Board**

On a monthly basis, the Superintendent of Business Services and Treasurer of the Board will prepare and submit a report to the Chairperson of the Board listing all disbursements over \$50,000.