



ONE-OVER-ONE APPROVALS

Responsibility:	<i>Coordinating Superintendent, Business Services & Treasurer of the Board</i>
Legal References:	<i>Nil</i>
Related References:	<i>Broader Public Sector (BPS) Procurement Directive Official Approval of Financial Transactions Form P-Card Agreement</i>
Revisions:	<i>September 2019</i>
Reviewed:	<i>May 2016</i>

1. Preamble

- 1.1 The following procedure outlines expectations regarding the approval of Waterloo Region District School Board (WRDSB) expenditures. Any unauthorized transactions will not be processed. The record of authorization serves to establish accountability for all expenditures incurred.

2. Definition

- 2.1 One-over-one approval means that you must seek and obtain the signature approval of the individual who is one position over you or to whom you report to.

3. Procedures

- 3.1 One-over-one approval is required for the following:
- 3.1.1 payroll time sheets;
 - 3.1.2 cheque requisitions;
 - 3.1.3 petty cash cheques;
 - 3.1.4 expense claims;
 - 3.1.5 application for WRDSB procurement cards;
 - 3.1.6 equipment on loan for employees;
 - 3.1.7 blanket purchase orders.
- 3.2 When a purchase is made by an employee on behalf of their supervisor and the item/service purchased is used solely by the supervisor, the supervisor must have their supervisor approve the expenditure. Example: A Superintendent must approve the P-Card purchase of an administrative assistant when the administrative assistant used their P-Card to pay for a hotel and conference for their Principal.
- 3.3 Only someone authorized by the Principal of a school or the Manager of a department should approve expenses incurred at each site. As each transaction is processed, confirmation of approval is required. The signature on the items listed in 3.1 is compared to an authenticated copy kept on file for each location.
- 3.4 Each time a staff member with signing authority at a site changes, a new Signing Authority Form must be completed and returned to finance-forms@wrdsb.ca.