



ONE-OVER-ONE APPROVALS

Responsibility:	Superintendent, Business Services & Treasurer of the Board
Legal References:	Nil
Related References:	
Revisions:	September 2019, October 2022, November, 2023
Reviewed:	May 2016

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 vendor invoices;
 - 3.1.3 cheque requisitions;
 - 3.1.4 petty cash cheques;
 - 3.1.5 expense claims;
 - 3.1.6 application for WRDSB procurement cards;
 - 3.1.7 procurement card transaction approvals; and,
 - 3.1.8 purchase requisitions.
- 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 immediate supervisor approve the expenditure.
- 3.2.1 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 can approve expenses incurred at each site. As each transaction is processed at the school or department level, confirmation of approval is required.
- 3.4 Each time a staff member with signing authority at a site changes, new CIBC Signature Forms must be completed and returned to finance-forms@wrdsb.ca. Forms are fillable. Download and complete filling in ALL required information (location, date, etc.). CIBC retains

one form per school, therefore each form requires ALL applicable signatures (schools must have at least two signatories);

3.4.1 ELEMENTARY – Bank form (petty cash & school funds)

3.4.2 SECONDARY – Bank form (petty cash)

3.4.3 SECONDARY SAC forms – email finance-forms@wrdsb.ca to request if a new form is required