

Section13: Levels of Authority

Authority to Purchase Goods and Services		13-01.01
Section13: Levels of Authority	Department: Finance	
Source Reference: Waabnoong Internal, Nogdawindamin and Sudbury-Manitoulin Children's Aid Society policy manual		

POLICY:

Only authorized delegates will commit Nijaansinaanik Child and Family Services to the purchase goods and services.

PROCEDURE:

1. The Board of Directors delegates the authority to purchase goods and services to the positions as follows:

PURCHASE VALUE	AGENCY POSITION
Purchases up to \$500	Supervisors Manager of Continuous Quality Improvement Executive Assistant to the Executive Director
Purchases up to \$1,500	Manager of Protection Manager of Resources Manager of Cultural Services Manager of Legal Services Manager of Information Technology Director of Human Resources Finance Supervisor
Purchases up to \$10,000	Director of Finance Director of Services
Purchases over \$10,000 and up to \$20,000 - two of the following	Director of Finance Director of Services
Purchases up to \$75,000	Executive Director
Purchases over \$75,000 and up to \$100,000 - two of the following	Executive Director President Board Treasurer
Purchases over \$100,000	Board of Directors

2. The Finance Clerk or Finance Supervisor will forward Request for Payment form and/or source documents to the appropriate delegated authority based on the purchase value.

3. Delegated authorities will confirm their authorization of purchases with approval of the Request for Payment form and/or source documents within their limits of their authority.
4. If the usual delegated authority, i.e. Supervisor is not present to approve the Request for Payment form and/or source documents, a designate who also has delegated authority may provide approval in their absence.

Bank Authority		13-01.02
Section13: Levels of Authority	Department: Finance	
Source Reference: Waabnoong Internal, Nogdawindamin and Sudbury-Manitoulin Children's Aid Society policy manual		

POLICY:

Only authorized positions may sign cheques and other documents authorizing payment of funds from Niijaansinaanik Child and Family Services bank accounts.

PROCEDURE:

1. An agency cheque requires two signatures. The Board of Directors delegates cheque signing authority to the positions listed below.
 - a) Board President
 - b) Board Treasurer
 - c) Executive Director
 - d) Director of Finance
 - e) Director of Services for cheques not exceeding \$10,000
 - f) Finance Supervisor for cheques not exceeding \$1,500

2. The agency requires two delegates to authorize Electronic Funds Transfer (EFT) transactions directly from the agency bank account. The Board of Directors delegates EFT transactions authority to the positions listed below.
 - a) Executive Director
 - b) Director of Finance
 - c) Finance Supervisor.

3. The Finance Clerk will prepare cheques for signature based on the delegates and their authority limits noted in #1

4. The Finance Supervisor will review and sign the EFT payment report, upload the EFT file to the bank and authorize it. The Finance Supervisor will email the EFT Payment report to the Director of Finance or Executive Director for signature. The Director of Finance and Executive Director will then provide the second authorization of the EFT file and return the signed report to the Finance Supervisor.

5. The Director of Finance will provide agreements that result in recurring, automatic payments from the bank account, i.e. photocopier lease, to any two of the delegated signing authorities.