



---

<b>Date of Issue</b>	September 2007
<b>Original Date of Issue</b>	September 1990
<b>Subject</b>	<b>SIGNING AUTHORITIES</b>
<b>Reference</b>	Policy 2240 - Budget Implementation Policy 4161 - Partnerships / Sponsorships APM A1060 - Partnerships and Sponsorships in Education APM A2210 - Supplementary Grants APM A2500 - Purchasing Procedures APM A2501 - Cheque Requisitions APM A2502 - Expense Claims APM A2503 - Petty Cash APM A2504 - Purchasing Card APM A2600 - Fundraising and Financial Accountability
<b>Links</b>	FORM A2510 - 1
<b>Contact</b>	Business Services

---

## **1. General**

- 1.1 Policy 2240 - Budget Implementation states that:  
Documents covering matters not required to be executed under the corporate seal of the Simcoe County District School Board (Board) may be signed by the director of education/secretary or designate.
- 1.2 This Administrative Procedures Memorandum (APM) provides guidance to the employees of the Board who are designated to sign documents that do not require the corporate seal of the Board and:
  - 1.2.1 authorize the payment of Board funds;
  - 1.2.2 commit the Board to payment of Board funds;
  - 1.2.3 entitle the Board to receive funds;
- 1.3 Policy 2240 - Budget Implementation states that documents that require the corporate seal of the Board such as deeds, transfers, and contracts shall be signed by one of:
  - director of education/secretary, or
  - associate directortogether with one of:



chairperson,  
vice-chairperson, or  
superintendent of business services.

## 2. Signatures

2.1 Where a signature is required, it shall be written by hand in ink and not mechanically reproduced except as follows:

2.1.1 Board Policy 2240 - Budget Implementation allows mechanical signatures for cheques under \$50 000 drawn on the Board bank accounts administered by Business Services.

2.1.2 For further clarification, such things as rubber stamps shall not be used in place of a hand-written signature.

2.2 When a person authorizes a transaction using the Board accounting or payroll system or any other electronic system maintained by the board, it shall be considered the same as if the person had signed the document manually.

2.2.1 APM A2500 states that users are given password access to different menu items depending on their position. In order to protect the integrity of the data entered, users shall **not** share their password with others.

2.3 All documents that require a signature shall include, in addition to the signature, the name and position of the signatory and the date the document was signed.

2.3.1 This information shall be printed legibly or typed.

2.4 Business Services shall maintain a file of sample signatures and initials of all board employees who have signing authority.

2.4.1 Each department/location shall be responsible for informing the superintendent of business services the name and position of each person in the department/location who has signing authority.

2.4.2 FORM A2510 - each employee of the Board who has signing authority shall complete 1.

2.4.2.1 The completed form shall be submitted to the superintendent of business services.



2.4.3 Each department/location shall be responsible for informing the superintendent of business services when a person with signing authority ceases to have signing authority.

2.5 Business Services - Accounting shall verify that the signature on a document that authorizes the payment of Board funds is an authorized signature.

2.5.1 Only documents with authorized signatures shall be processed for payment.

### **3. Signing Authority for Documents That Authorize the Payment of Board Funds**

3.1 Cheques, drafts, and demand notes issued on board bank accounts administered by Business Services.

3.1.1 For these accounts, Policy 2240 - Budget Implementation states that:

3.1.1.1 The superintendent of business services is authorized to sign or issue cheques with the treasurer's signature mechanically affixed for amounts up to and including \$50 000.

3.1.1.2 For amounts exceeding \$50 000 manual signatures are required from two of:

3.1.1.2.1 chairperson (or in his/her absence the vice-chairperson)

3.1.1.2.2 director of education/treasurer

3.1.1.2.3 associate director

3.1.1.2.4 superintendent of business services.

3.2 Electronic Funds Transfers (EFT) from Board bank accounts administered by Business Services.

3.2.1 The manager, Business Services - Payroll may transmit the information required to make EFTs to:

3.2.1.1 employee personal bank accounts for wages or expense claims.



- 3.2.1.2 federal or provincial government departments for statutory withholdings and related employer obligations.
- 3.2.1.3 other organizations for wage-related withholdings and employer obligations such as group insurance, pension and union dues.
- 3.2.2 Appropriate documentation shall be kept in the Payroll Department to show the date, amount and reason for each transmission.
- 3.3 Cheques and drafts issued on board bank accounts other than those administered by Business Services.
  - 3.3.1 Petty cash accounts and school generated funds (SGF) accounts are the only Board accounts not administered by Business Services.
    - 3.3.1.1 These accounts are administered at a school/location.
    - 3.3.1.2 Demand notes are not permitted from these accounts.
    - 3.3.1.3 EFTs are only permitted between these accounts and Board bank accounts.
    - 3.3.1.4 These accounts are permitted to have web access for viewing and downloading only. They shall not be set up with web access for transactions of any type.
  - 3.3.2 Petty Cash accounts
    - 3.3.2.1 APM A2503 – Petty Cash states that:  
Cheques issued against the petty cash bank account shall have two signatures, one of which shall be the principal/manager and the other, a person such as a secretary or staff member designated by the principal/manager.
  - 3.3.3 SGF accounts:
    - 3.3.3.1 APM A2600 – Fundraising and Financial Accountability states that:  
The school principal, vice-principal, school secretary, student council treasurer, school council, school community representative or school fundraising organization representative are eligible to act as signing authorities. At least



two signing authorities shall be designated; one of whom must be the principal or designate.

#### **4. Signing Authority for Documents That Commit the Board to Payment of Board Funds**

##### 4.1 Employment Contracts

4.1.1 There are two general types of employment contracts:

4.1.1.1 collective agreements;

4.1.1.2 individual contracts.

4.1.2 Both the chairperson and the director of education shall sign collective agreements.

4.1.2.1 Letters of Understanding related to collective agreements shall be signed by the chairperson and, either the director of education or the superintendent of employee services.

4.1.3 Individual Contracts often take the form of a letter confirming an offer of employment by the Board to an individual but may be more formal contracts depending on the circumstances.

4.1.3.1 No contract of employment shall be signed without the written authorization of the superintendent against whose budget the cost of the contract will be charged.

4.1.3.2 Individual contracts of employment shall be signed as follows:

4.1.3.2.1 The chairperson and vice-chairperson of the Board shall sign contracts for the position of director of education.

4.1.3.2.2 The chairperson or vice-chairperson and the director of education shall sign contracts for the position of superintendent.

4.1.3.2.3 The superintendent of employee services shall sign contracts for all positions at or above the level of manager and may sign contracts for positions below the level of manager.



4.1.3.2.4 The manager of employee services may sign contracts for positions below the level of manager.

4.2 Contracts with outside organizations for goods or services.

4.2.1 Examples are tenders, copiers, postage meters, office supplies, food (cafeterias, hot lunches).

4.2.2 APM A2500 - Purchasing Procedures states that:

4.2.2.1 All contracts or agreements involving the purchase of goods/services for the Board shall be signed by the director of education or designate except as follows:

4.2.2.1.1 The manager of purchasing may sign Requests for Proposal (RFP), Requests for Tender (Tender), written Requests for Quotations (Quote).

4.2.2.1.2 A buyer may sign Purchase Orders generated by the financial software.

4.2.3 In particular, it should be noted that employees such as school principals, superintendents or department supervisors do not have the authority to contract with outside parties for the purchase of goods or services.

4.2.4 The board incurs legal expense for four types of legal services as follows:

4.2.4.1 retainer

4.2.4.2 consultative

4.2.4.3 special purpose such as Education Development Charges by-law preparation

4.2.4.4 legal representation on identifiable cases.

4.2.4.4.1 Prior to engaging legal counsel on an identifiable case, a superintendent or director shall provide the Business Services - manager of corporate services with basic identifier information and receive a case tracking number.



- 
- 4.2.4.5 The director of education and the following superintendents are the only employees who are authorized to engage legal counsel.
    - 4.2.4.5.1 superintendent of employee services
    - 4.2.4.5.2 superintendent of facility services and associate director
    - 4.2.4.5.3 superintendent of business services
    - 4.2.4.5.4 associate director
    - 4.2.4.5.5 superintendent of instructional services.
  - 4.2.4.6 Anyone else who has need of legal counsel should first obtain authorization from one of the people mentioned in 4.2.4.5.
  - 4.2.4.7 All invoices for legal services shall be forwarded to the director of education.
  - 4.3 Internal documents that authorize the payment of Board funds.
    - 4.3.1 Examples include expense reimbursement, cheque requisitions and time sheets for payroll.
    - 4.3.2 Only the person responsible for a budget unit shall sign documents that authorize expenditures for the budget unit.
    - 4.3.3 Individuals shall not sign documents that authorize expenditures made by them personally or for their own benefit.
      - 4.3.3.1 Examples are Purchasing Card statements, professional development and expense reports.
    - 4.3.4 A person's supervisor shall authorize payments to employees.
      - 4.3.4.1 Someone at a higher administrative level within the budget unit than the person's supervisor may authorize these payments.
    - 4.3.5 APM A2500 - Purchasing Procedures section 3 states:



4.3.5.1 A superintendent, principal or designate (usually a manager or vice-principal) authorizes a purchase to be charged against his/her board budget in either of two ways as follows:

4.3.5.1.1 Approving the purchase through the appropriate menu in the Board's financial software.

4.3.5.1.2 Signing a document that will be processed for payment through the Board's accounting system. These documents are the following:

4.3.5.1.2.1 petty cash report;

4.3.5.1.2.2 purchasing card statements;

4.3.5.1.2.3 expense claims;

4.3.5.1.2.4 cheque requisitions.

#### 4.4 Purchasing Cards (P-card)

4.4.1 Only the person whose name appears on the P-card may sign receipts for purchases made with the P-card.

### 5. Signing Authority for Documents That Entitle the Board to Receive Funds

#### 5.1 Supplementary Grants and Other Funding

5.1.1 These are contracts for funding from outside sources other than the General Legislative Grants (GLG).

5.1.1.1 In return for receiving funds, the Board commits to performing services.

5.1.2 Examples include Human Resources Development Canada contracts, the Ontario Youth Apprentice Program, Canadian Living Foundation: Breakfast for Learning, and grants from the Ministry that supplement the GLGs.

5.1.3 APM A2210 - Supplementary Grants states that:  
The superintendent shall sign all applications for funding and the resulting agreement/contract for receiving the funds.



- 
- 5.2 Contracts that entitle the Board to receive funds or other compensation in return for allowing an outside party to use the resources of the Board shall be signed by the director of education.
- 5.2.1 Examples include cafeteria contracts, vending machines, and facility rental.
- 5.3 Partnership and Sponsorship agreements.
- 5.3.1 Policy 4161 – Partnerships / Sponsorships states that:  
Partnerships/sponsorships in education shall be formalized through written agreements . . . signed by the director of education or designate and the partner(s)/sponsor(s).
- 5.3.2 See also APM A1060 - Partnerships/Sponsorships in Education.

**First Issued:** September 1990  
**Revised:** March 1992; June 1994; July 1994; April 2006; September 2007

***Issued under the authority of the Director of Education***



**SIGNING AUTHORITIES**

1. Signing authorities must be authorized by the director of education or a superintendent.
2. Specimen signature must be submitted to Business Services before a document will be processed through the Board's financial system.

Signature

Initial

Date

This is a specimen signature and initial of

Name

Position

Department

He/she is authorized to sign documents that do not require the corporate seal of the Board and (initial appropriate line(s))

\_\_\_\_\_ authorize the payment of Board funds; (e.g. sign cheques)

\_\_\_\_\_ commit the Board to payment of Board funds; (e.g. sign contracts)

\_\_\_\_\_ entitle the Board to receive funds; (e.g. apply for funding,  
enter into sponsorship agreements)

This signing authority is limited to (e.g. budget line, business unit(s), limit)

Authorized by

Name (print)

Position

Department

Signature

Date