



Finance Department

401 Sunset Avenue, Windsor
Ontario, Canada N9B 3P4
www.uwindsor.ca/finance

To: Institutional Leaders (President, VPs, AVPs, Executive Directors, Directors, Managers, and Supervisors)
From: Gilian Heisz, Vice-President, Finance and Operations
Date: November 5, 2024
Subject: **Delegation of Authority and Signatures**

The purpose of this memo is to document for reference for all senior leaders the responsibilities they hold either as formal signatories (financial or not) of the institution and in their capacity as budget managers and leaders/supervisors.

Regularly, you may be asked for approval by email, by signature (wet or electronic) or within our electronic systems including UWinsite.

Signing a document or clicking the 'approve' button in a system serves as a formal indication of your approval. By doing this, you are confirming:

- ✓ Your identity
- ✓ Your role
- ✓ That you have read, reviewed, and understood what you are being asked to commit to or approve
- ✓ That you agree with the content of what you are committing to or approving

Delegation of authority Policies, Procedures and Best Practices

- Before appointing a delegate, please consider the nature of what will be approved on your behalf.
- Financial signatories of the institution and the Pension Plan signing officers are not permitted to delegate authority for the approval of financial transactions including EFT runs, cheque runs, bank transfers, and letters of direction without written permission from the Vice-President, Finance & Operations.
- Individuals who are not Officers of the University, **are not authorized to sign administrative documents like contracts** on behalf of the University. The University's Officers are identified in [Board ByLaw 1, Section 1.13](#).
- Should you elect to delegate your authority for approval in the UWinsite systems, you are ultimately accountable for decisions made on your behalf by your delegate, even in instances where you may not be aware of the actions taken by your delegate. Please refer to section 6.3 of the [Travel Policy](#) for an example and additional information.
 - It is the authorized approver's responsibility to ensure that an individual acting as their delegate possesses the necessary skills, abilities, and judgment to make decisions on their behalf. Additionally, the onus lies with the authorized approver to ensure that an appropriate level of oversight controls exist, and to be clear on those controls in writing with the delegate.

- Please instruct delegates that if they are unclear, or are uncertain about an approval, e.g., approving an expense report or requisition, they should discuss it with you. Alternatively, they can 'reassign' the expense report or requisition back to you - the authorized approver in the system.
- If you are unsure whether you have delegated your authority in UWinsite Finance, [this article](#) will help you navigate to the screen that will display your delegation rule referred to as a “vacation” rule in the system.
- If you are granting a delegate permission to use your digital signature or to approve documents on your behalf, the same rules apply. Ensure that you establish the appropriate levels of oversight and clearly communicate to your delegate that any unauthorized use of your digital signature will be considered forgery.
 - For example, at a minimum, you should instruct your delegate to obtain your approval by email before using your signature to approve documents and ask to be copied when the signature is used. To protect your signature from unauthorized use, regularly ask those who request your approval to verify with you if they receive a signed document where you are not copied.
 - Never provide your digital or electronic signature to someone who may have a conflicting interest in its use. This is a segregation of duties issue, (i.e. where the use of your signature to approve a financial transaction that benefits them, such as their employment contract or timesheet).
 - Individuals who approve items via email should be mindful of who has been given access to their inbox.
- Please conduct an annual review of your delegation of authority within the UWinsite systems to ensure that it remains appropriate. Additionally, at least once a year, have a conversation with your delegate to review the policies and procedures you have established to safeguard your approval process.