

SECTION 2: AKSAS SECURITY & AUTHORITIES

Approving Officer Authority

INTRODUCTION

Approving Officer Authority provides guidelines for appointing an employee as an approving officer authorized to approve payments. To process payments expediently, the approving delegation should be at the lowest level possible. For internal control purposes, employees who prepare disbursements may not approve payments.

A division director may delegate all or part of his/her approval authority to any subordinate(s) through an Approving Officer Authorization memo or other in-house authorization form. Authorization forms are required to be kept on file in each agency's fiscal office, and updated and replaced as needed.

Each agency develops approval procedures to meet its specific requirements. The agency's administrative or fiscal officer may establish guidelines that are reasonable and consistent with the provisions of the *Alaska Administrative Manual (AAM) 35.010-080*. Delegation of authority may be for approval to pay invoices and other specific types of payments, or it may be for a specific fund or program only.

Each approving officer is required to complete an Approving Officer Affidavit accepting the responsibilities and authority to perform approving officer duties in accordance with Alaska Statutes, the Alaska Administrative Manual, and department policies and procedures.

PROCEDURES

I. Complete an Approving Officer Authorization/Affidavit.

Refer to *Exhibit 2.A* for a sample form.

A. The authorization/delegation memorandum should include:

- Name and signature of the employee authorized as an approving officer.
- Effective date of the authorization.
- Department and division of employment.
- Types of documents the approving officer is authorized to approve.
- Dollar limit for each type of document.
- Appropriation, fund, and/or collocation code restrictions.
- Name and signature of the recommending authority.

B. The individual being appointed as an approving officer completes an Approving Officer Affidavit and signs in the space provided to accept the responsibilities and duties associated with being an Approving Officer.

II. File and maintain authorization/delegation memo.

File the authorization/delegation memo according to department procedures. Periodically, send a list of the authorizations/delegations on file for each division to the division director for review and confirmation.