



OREGON YOUTH AUTHORITY
Policy Statement
Part I – Administrative Services



Subject:

Delegation for Expenditures and Payment Obligation Approval

Section – Policy Number:

B: Financial Management– 2.0

Supersedes:

I-B-2.0 (09/08)
I-B-2.0 (06/03)
I-B-2.0 (04/01)

Effective Date:

07/30/2012

Date of Last Review:

07/30/2016

Related Standards and References:

- [ORS 291.015](#) (Fiscal responsibilities of department; delegation of fiscal functions)
- [OAR 125-246-0170](#) (Delegation of Authority)
- Department of Administrative Services, State Controller’s Division (DAS-SCD) Oregon Accounting Manual (OAM):
[10.40.00.PO](#) (Expenditures)
- [OYA policy](#): I-B-2.1 (Use of State Purchase Card/State Corporate Travel Card)
- [OYA forms](#): YA 2201 (Delegation of Expenditure Decision Authority)
YA 3100 (Medical Service Authorization and Invoice)
- JJIS Forms: [3a \(Security Role Assignment\)](#)
OYA 3400 (Individualized Services Referral Form)
- [Helpful Hints for Expenditure Review](#)

Related Procedures:

- None

Policy Owner:

Accounting Manager

Approved:

Fariborz Pakseresht, Director

I. PURPOSE:

This policy describes OYA’s delegation for expenditure decision authority. It also describes authorized staff’s responsibilities when approving payment obligations.

II. POLICY DEFINITIONS:

None.

II. POLICY:

The OYA Director is authorized to make expenditure decisions by Oregon statute and legislative appropriation. The Director may delegate expenditure decision authority to subordinates in writing. This policy reflects the Director’s general delegation for expenditures.

Failure to comply with any provision of this policy or standards contained within may result in disciplinary action, up to and including dismissal from state service.

Staff may be delegated expenditure decision authority as reflected in the matrix below. The Director may make exceptions to the delegations reflected in the matrix below.

Type of Purchase	Director & Deputy Director	Asst. Directors, Community/Facility Services Managers, Superintendents, & Camp Directors	Managers	Non-Management Staff	Related Training Contact
Petty cash disbursements	Yes	Yes	Yes	Yes	Accounting
Admin purchases less than a specific dollar amount	Yes	Yes	Yes	No	Accounting
Travel expenses	Yes	Yes	Yes	No	Accounting
Employee relocation	Yes	Yes	No	No	Accounting
Individualized services	Yes	Yes	Yes	No	Accounting (overview only)
Contract payments	Yes	Yes	Yes	No	Accounting
Contract payments - JJIS Service Authorization	Yes	Yes	Yes	Yes	JJIS
Medical Services (YA 3100)	See instructions below this matrix.				Contracts Unit & Accounting
Trust - Youth	Yes	Yes	Yes	No	Accounting
Trust - Non-youth	Yes	Yes	Yes	No	Accounting

[Medical Services Authorization \(YA 3100\)](#): The following people are authorized to sign a YA 3100 to authorize and approve medical services provided to a youth under the person's purview:

- A. OYA Medical Director;
- B. OYA Nurse Manager;
- C. Assistant Director, Development Services;
- D. Field supervisor;
- E. Supervising nurse at YCF MacLaren or YCF Hillcrest; or registered nurses at any other OYA facility;
- F. Camp Florence Camp Director; or
- G. Supervising OYA facility security staff.

IV. GENERAL STANDARDS:

A. Authorization and delegation of authorization

1. Staff must consider administrative efficiency and risk when deciding whether to delegate authorization. Authority may be delegated to increase administrative efficiency, and limited to minimize risk.
2. State purchase card exception

Authority to make small purchases up to \$5,000 may be delegated to any staff for administrative purchases, individualized services, medical supplies, and non-youth trust purchases through use of a state purchase card.

See related OYA policy [I-B-2.1 \(Use of State Purchase Card/State Corporate Travel Card\)](#).

3. A supervisor/manager may delegate authority to add, delete, edit and verify youth services paid through the Juvenile Justice Information System (JJIS) to a staff member by documenting the staff member's appropriate security role(s) on a [JJIS Form 3a](#) (Security Role Assignment).

Delegated staff must document authorized JJIS services on an Individualized Services Referral Form (JJIS form OYA 3400). This may be done by either selecting a Security Template that has such security role, or by specifically adding the role to the form.

B. Completing authorization forms

Supervisors/managers must complete a [YA 2201 \(Delegation of Expenditure Decision Authority\)](#) form to delegate appropriate expenditure decision authority. This will also provide a signature sample for verification when a purchase is processed manually.

When a staff member who has delegated expenditure decision authority:

1. Terminates or resigns from OYA, the staff member's supervisor must terminate the delegation by notifying the Financial Systems Security Officer in Accounting Services no later than the staff member's last working day;
2. Changes jobs within OYA or the staff member's job scope changes, the staff member's supervisor must notify the Financial Systems Security Officer in Accounting Services no later than the staff member's last working day in the current job and complete a new YA 2201, if applicable, to reflect the new authority; or
3. Is granted additional temporary delegated authority in a particular business area to cover in another manager's absence, the absent

manager or the absent manager's supervisor must notify the Financial Systems Security Officer in Accounting Services in writing.

C. Routing authorization forms

1. The OYA Accounting Security Office must retain YA 2201s.

The Accounting Security Officer must retain a copy of the YA 2201s for central Accounting staff reference to verify signatures when a manual approval process is used.

2. JJIS Form 3a must be retained by the appropriate designated JJIS Security Officer.

D. The delegation of expenditure authority is effective after -

1. The YA 2201 is completed; **and**
2. The designated staff has completed related expenditure training provided by OYA Business Services or Information Services, as applicable.

E. Responsibilities of persons with delegated expenditure authority

1. Those who exercise expenditure decision authority are legally responsible and accountable for their expenditures.

Supervisors/managers delegating this authority to persons under their supervision are also responsible and accountable for expenditure decisions exercised by those persons.

2. Each staff authorized to make an expenditure decision involving state funds is responsible for the "good judgment" and "lawfulness" of the expenditure. He/she must ensure that the transaction is for authorized purposes and is a responsible and appropriate use of these funds. (See [Helpful Hints for Expenditure Review](#).)
3. The signature or electronic approval of the approving staff in a manner or form clearly denoting approval means –
 - a) Adequate funds are available within existing budgetary authority;
 - b) The purchase has been adequately reviewed and deemed an appropriate and authorized expenditure of state resources by the signer;
 - c) Personal financial liability could be assessed if later determined to be an inappropriate expenditure of state funds; and

- d) The person authorizing the expenditure has the delegated authority to make such authorization.
- 4. Occasionally, staff may be requested to purchase goods or services outside the scope of their authorized work section.

Prior to purchasing goods or services outside the scope of the staff's authorized work section, written approval must be given by staff with delegated purchase authority for the work section that is requesting the goods or services.

- 5. When processing payments, Accounting staff are responsible only for accurately processing the payments based on the information available to them, and rely on the physical or electronic approval from the person with delegated expenditure authority.

V. LOCAL OPERATING PROTOCOL REQUIRED: NO