

Date of Issue November 2022
Original Date of Issue September 1990
Subject **SIGNING AUTHORITIES**
References [Policy 2270 – Signing Authorities](#)
[APM A2502 – Expense Claims](#)
[APM A2600 – School Generated Funds](#)
Contact Business Services

1. General

- 1.1 This Administrative Procedures Memorandum (APM) provides guidance to the employees of the board who are designated to sign documents that do not require the signature of an elected official of the Board of Trustees and:
- 1.1.1 authorize the payment of board funds;
 - 1.1.2 commit the board to payment of board funds; and,
 - 1.1.3 entitle the board to receive funds.

2. Signatures

- 2.1 Where a signature is required, it shall be hand-written in ink or digitally signed. Rubber stamps cannot be used in place of a hand-written signature. Signatures cannot be mechanically reproduced, except for cheques under \$50,000 drawn on board bank accounts administered by Business Services.
- 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.
- 2.3 All documents that require a manual signature shall include, in addition to the signature, the name and position of the signatory and the date the document was signed. This information shall be printed legibly or typed.
- 2.4 All documents that require a digital signature shall include the name and the position of the signatory, and the date and time the document was signed.
- 2.5 Business Services shall maintain a file of sample signatures of all board employees who have signing authority.
- 2.5.1 Each department/location shall be responsible for informing the Superintendent of Business and Facility Services when a person with signing authority ceases to have signing authority.
- 2.6 Business Services - Accounting shall verify that the signature on a document that authorizes the payment of board funds is an authorized signature.
- 2.6.1 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 require two signatures from signing authorities, as per Policy 2270 – Signing Authorities.
 - 3.1.1 – Cheques up to and including \$50,000 may be mechanically signed.
 - 3.1.2 – For amounts exceeding \$50,000, manual signatures are required.
- 3.2 Electronic Funds Transfers (EFT) from board bank accounts administered by Business Services.
 - 3.2.1 The Manager of Compensation and Benefits or the Controller, or designates, 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; and,
 - 3.2.1.4 all other supplier payments.
 - 3.2.2 Appropriate documentation shall be kept in the respective 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.
 - 3.3.2 Cheques written on SGF accounts require two signatures by signing authorities as per Policy 2270 – Signing Authorities.

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; and,
 - 4.1.1.2 individual contracts.
 - 4.1.2 Both the Chairperson of the Board 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 of the Board and, either the Director of Education or the Superintendent of Human Resource 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 there 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 and Vice-chairperson of the Board or the Director of Education shall sign contracts for the position of superintendent;
 - 4.1.3.2.3 the Superintendent of Human Resource 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; and,
 - 4.1.3.2.4 the Manager of Human Resource Services may sign contracts for positions below the level of manager.
- 4.2 Contracts with outside organizations for goods or services.
 - 4.2.1 All contracts or agreements involving the purchase of goods or services for the board shall be signed by the Director of Education or designate.
 - 4.2.2 An authorized buyer from Business Services will sign and issue any approved purchase orders.
 - 4.2.3 Employees such as school principals, superintendents or department supervisors do not have the authority to sign or enter into a 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:
 - 4.2.4.1 retainer;
 - 4.2.4.2 consultative;
 - 4.2.4.3 special purpose such as Education Development Charges by-law preparation; and,
 - 4.2.4.4 legal representation on identifiable cases.
 - 4.2.5 The Director of Education and superintendents are the only employees who are authorized to engage legal counsel.
 - 4.2.6 Anyone else who has need of legal counsel should first obtain authorization from one of the people mentioned in 4.2.5.
 - 4.2.7 All invoices for legal services shall be signed by the Director of Education or superintendent and be forwarded to the Controller for payment.
- 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.
 - 4.3.4 A person's supervisor shall authorize payments to employees.

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

- 5.1 Supplementary grants and other funding

- 5.1.1 Principals shall give permission to apply for a supplementary grant before an application is submitted by a school. In all other cases, a superintendent shall give permission.
- 5.1.2 A person who has board signing authority will sign the resulting agreement/contract for receiving the funds, as per Policy 2270 – Signing Authorities.
- 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, or designate.

First Issued: September 1990

Revised: March 1992; June 1994; July 1994; April 2006; September 2007, March 2017, May 2017, November 2022

Issued under the authority of the Director of Education