

# **Business and Financial Policies and Procedures**

## **Western Carolina University**

### **Division of Administration and Finance**

#### **Office of the University Controller**

##### **Designation of Signature Approval Policy**

Date: April 25, 2011

Authorized administrative officers may delegate authority to sign official financial documents to other responsible employees under conditions approved by the Vice Chancellor of Administration and Finance. Such delegation does not relieve the Administrative officers of the responsibility for any action taken.

#### **Signing of Own Name**

Those employees delegated the authority to sign for accountable officers are to sign their own names.

#### **Affixing of Signatures**

Accountable officers and those employees authorized to sign for them must **hand sign** all documents. The use of rubber stamps, signature plates or other mechanical devices to affix the signature is prohibited with the exception of the use of signature plates for checks.

#### **Delegation of Signatures**

The delegation of paper document and electronic signature authority by accountable officers must be in writing and on the *Accountable Officer/Designee Appointment/Modification Form* provided by the Controller's Office for that purpose.

**Approvals** – The accountable officer requests that the employee be authorized to sign documents. The signature authorization form is approved by the Controller or delegate. No other approvals are required.