

CONTROLLER'S OFFICE
**EXPENDING AUTHORITY AUTHORIZED
SIGNATURES PROCEDURE**

OVERVIEW:

The City and County of Denver requires all expenditure financial transactions to be authorized by an Expending Authority. **Fiscal Accountability Rule 2.1 – Expending Authority Authorized Signatures** allows the Expending Authority to delegate signature authority, but not the ultimate responsibility for compliance and the maintenance of internal controls. Authority to sign documents may be delegated to alternate personnel by completing the **Expending Authority Authorized Signature Form** for the following expenditure transactions only:

- Internal Billing Transfers (IBT),
- Journals (JV), and
- Payment Requests (AP).

Signature authority will remain in effect until a new form is received by the Controller's Office. To delegate, change, or cancel signature authority a new form must be submitted; when the form is received the previous form will become invalid.

Each year the Controller's Office will notify each Expending Authority of employees with signature authority by transaction type by September 1st. A new **Expending Authority Authorized Signature Form** must be submitted to the Controller's Office by October 1st.

Petty cash and fixed asset functions each have independent rules and requirements and therefore separate signature authority forms are necessary. (See ***Fiscal Accountability Rules 3.2 – Petty Cash and Imprest Funds*** and ***4.2 – Fixed Assets***.) The Expending Authority may delegate signature authority for these functions using the **Establish/Increase Petty Cash or Imprest Fund and Signature Authorization Form** and/or the **Fixed Asset Inventory & Surplus Signature Authorization Form**.

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3. Record the names and full phone numbers of the individuals that have been delegated signature authority for the transactions that are checked. Each individual will need to provide their signature.

I am aware of the responsibility that has been delegated to me and I accept this designation of authority for the transactions checked.						
	AP	JVs	IBTs	Printed Name	Full Phone Number	Signature
Delegate	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Beth Machann	720-913-5515	<i>Beth Machann</i>
Delegate	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Kelli Bennett	720-913-5156	<i>Kelli Bennett</i>
Delegate	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Karen Todd	720-913-5198	<i>Karen Todd</i>
Delegate	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Linda Misegadis	720-913-5001	<i>Linda Misegadis</i>
Delegate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
Delegate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
Delegate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
Delegate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
Delegate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
Delegate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

4. Return the form to the Controller's Office, Attn: Financial Support.

Return	When complete, return original form to the Controller's Office, Attn: Financial Support.
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