

# FISCAL ACCOUNTABILITY RULES

## RULE 2.1 – EXPENDING AUTHORITY AUTHORIZED SIGNATURES

### Purpose

The City and County of Denver requires all expenditure financial transactions to be authorized by an Expending Authority. Each Expending Authority is responsible for management of funds in their organization and for assuring that all expenditures are reasonable, necessary, and consistent with all city charter, ordinances, policies and procedures, and other applicable laws. An Expending Authority is identified in the appropriating ordinance (long bill) which appropriates funds to pay the expenses for conducting public business each year.

The Expending Authority may delegate signature authority to alternate personnel, but not the ultimate responsibility for compliance and the maintenance of internal controls. Authority to sign documents may be delegated for the following expenditure transactions:

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

### Rule

1. An [Expending Authority Authorized Signature Form](#) delegating signature authority for IBT, JV, and AP expenditure transactions must be completed and authorized by the Expending Authority and submitted to the Controller's Office. Delegation of signature authority is for IBT, JV, and AP expenditure transactions only.
2. Signature authority will remain in effect until a new [Expending Authority Authorized Signature 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.
3. By September 1<sup>st</sup> of each year, the Controller's Office will notify each Expending Authority of employees with signature authority by transaction type. A new [Expending Authority Authorized Signature Form](#) must be submitted to the Controller's Office by October 1<sup>st</sup>.
4. The Expending Authority may delegate signature authority for petty cash and fixed asset transactions using the [Establish/Increase Petty Cash or Imprest Fund and Signature Authorization Form](#) and/or the [Fixed Asset Inventory & Surplus Signature Authorization Form](#). (See [Fiscal Accountability Rules 3.2 – Petty Cash and Imprest Funds](#) and [4.2 – Fixed Assets](#).)

### Procedures and Forms

The **Controller's Office** is responsible for any procedures and forms associated with this rule.