#### Sample Authorization and Delegation Table

|  | **Financial Administration Activity / Function** | **Who is Responsible** | **Authorization level** | **Authority Limit** | **Authority Standard** |
| --- | --- | --- | --- | --- | --- |
| **1** | **Annual Budget** | Council / Finance & Audit Committee | Finance & Audit Committee make recommendation to Council | All | Integrated Planning Policy |
| **2** | **Financial Statements** | Council / Finance & Audit Committee | Finance & Audit Committee make recommendation to Council | All | Financial Reporting Policy |
| **3** | **Policies & Procedures** | Council / Finance & Audit Committee | Finance & Audit Committee make recommendation to Council | No delegation | Policies, Procedures Policy |
| **4** | **Hiring of Officers** | Council | Council responsible for hiring Senior Manager, Senior Financial Officer and Tax Administrator | No delegation | HR Policy |
| Senior Manager | Senior Manager hires employees other than Officers | No delegation | HR Policy |
| **5** | **Termination & Severance - Officers** | Council | Council makes decisions affecting Senior Manager, Senior Financial Officer and Tax Administrator | No delegation | HR Policy |
| Senior Manager | Senior Manager makes decisions affecting employees other than Officers | No delegation | HR Policy |
| **6** | **Salary Adjustments- Officers** | Council | Council makes decisions affecting Senior Manager, Senior Financial Officer and Tax Administrator | No delegation | HR Policy |
| Senior Manager | Senior Manager makes decisions affecting employees other than Officers | No delegation | HR Policy |
| **7** | **Expenditures** | Council | Must authorize purchases greater than $[xx] | No delegation | Expenditures Policy |
| Senior Manager | Must authorize purchases greater than $[xx] and less than $[xx] | No delegation | Expenditures Policy |
| Senior Financial Officer | Responsible for all purchases up to $[xx] | Can assign to Officer | Expenditures Policy |
| **8** | **Professional Service Contracts** | Senior Manager | Must authorize contracts greater than $[xx] | No delegation | Procurement Policy |
| Senior Financial Officer | Responsible for contracts up to $[xx] | Can assign to Officer | Procurement Policy |
| **9** | **External Auditor** | Council / Finance & Audit Committee | Finance & Audit Committee make recommendation to Council | No delegation | Audit Policy |
| **10** | **Insurance** | Senior Financial Officer | Must approve all insurance coverage and premiums. | Can assign to subordinate | Insurance Policy |
| **11** | **Business Transactions** | Council / Finance & Audit Committee | All new business opportunities, business ventures, partnerships etc. Finance & Audit committee make recommendation to Council. | All | Risk Management /Integrated Planning Policy |
| **12** | **Divestitures** | Council | Must approve divestitures greater than $[xx]. Finance & Audit Committee make recommendation to Council | All | Tangible Capital Assets/ Integrated Planning policy |
| Senior Manager | Must approve divestitures up to $[xx] | Can Delegate to Senior Financial Officer | Tangible Capital Assets/ Integrated Planning policy |
| **13** | **Capital Assets** | Council | Must authorize capital assets greater than $ [xx] | No delegation | Tangible Capital Assets Policy and Budget |
| Senior Manager | Must authorize capital assets greater than $[xx] and less than $[xx] | No delegation | Tangible Capital Assets Policy and Budget |
| Senior Financial Officer | Must authorize capital assets up to $[xx] | Can assign to subordinate | Tangible Capital Assets Policy and Budget |
| **14** | **Capital/Operating Leases** | Senior Financial Officer | Must authorize all lease commitments | Can assign to subordinate | Tangible Capital Assets Policy and Budget |
| **15** | **Cash Management – disbursements & transfers** | Senior Manager | Must authorize amounts greater than $[xx] | No delegation | Expenditure Policy |
| Senior Financial Officer | Must authorize amounts up to $[xx] | No delegation | Expenditure Policy |
| **16** | **Bank accounts – opening/closing** | Senior Financial Officer | Must approve all new or closed accounts | No Delegation |  |
| **17** | **Temporary Investments** | Senior Financial Officer | Must authorize investments up to $[xx] | Can assign to 3rd party or subordinate | Investment Policy |
| **18** | **Financing transactions – debt issuance and debt retirement and Guarantees** | Council / Finance & Audit | Must approve all debt transactions greater than $[xx] | Can assign to Senior Manager | Debt Policy |
| Senior Manager | Must approve all debt transaction up to $[xx] | Can assign to Senior Financial Officer | Debt Policy |
| **19** | **Regulatory/Contractual filings and Reports** | Senior Financial Officer | Must approve all external Reporting | No delegation | Financial Reporting Policy |
| **20** | **Payroll** | Senior Financial Officer | Must approve periodic payroll | Can assign to subordinate | Expenditure Policy |
| **21** | **Expense Reports** | Finance & Audit Committee Chairperson | Approve councillors expense report | No delegation | Expenditure Policy |
| A member of Council | Approve Senior Manager, senior financial Officer expense report | No delegation | Expenditure Policy |
| Senior Manager | Approve senior financial Officer reports | No delegation | Expenditure Policy |
| Senior Financial Officer | Approve Officers | No delegation | Expenditure Policy |
| **22** | **Journal Entries** | Senior Manager | Must approve entries not in ordinary course of business greater than $[xx] | No delegation |  |
| Senior Financial Officer | Must approve all entries other than not in ordinary course of business greater than $[xx] | No delegation |  |

This Authorization and Delegation Table is approved by Council on the \_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_ 20xx

A quorum of Council consists of \_\_\_ members of Council.

Councillor [name] Councillor [name] Councillor [name]

Councillor [name] Councillor [name] Councillor [name]