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MEMORANDUM

TO: Members, Utah State Board of Education

FROM: Brad C. Smith
Chief Executive Officer

DATE: December 5, 2014

INFORMATION: USOE Budget Practices and Procedures

Background:
In its August 8, 2014 Board meeting, the Finance Committee requested that staff prepare a document in a flow chart format showing the practices and procedures utilized by USOE as budgets are implemented and managed throughout the year.

Key Points:
The Finance Committee will be provided the requested budget practices and procedures document and it will be reviewed by Associate Superintendent Bruce Williams and the Internal Accounting staff.

Anticipated Action:
Committee members will have the opportunity to ask questions concerning the budget practices and make suggestions concerning revisions to the budget process. No action is required.

Contact: Bruce D. Williams, Associate Superintendent, 801-538-7514
Gary Belliston, Director of Internal Accounting, 801-538-7627

250 East 500 South P.O. Box 144200 Salt Lake City, UT 84114-4200 Voice: (801) 538-7517 Fax: (801) 538-7768

USOE Budget Control Practices

Board Approved Initial Budget

Decision is made requiring Budgeted Resources

- C-8 Purchase Order
- C-7 Expenditure Approval
- C-6 Employee Travel Reimbursement
- C-14 Warrant Request
- C-12 Employment Change
- C-20 Award Funds Approval
- P-2 Position Authorization
- Grant Award
- Journal Entry
- IET
- C-5 Reimbursement Voucher (Non- USOE/USOR Employee)

Is adequate budget available in the correct object code?

Yes → Base Approval Process and completion of Transaction

NO ↓

Approval of budget adjustment by Section Manager to fund request

Yes → Working Budget Adjusted - Base Approval Process and completion of Transaction

NO ↓

Request Abandoned

Utah STATE OFFICE of Education

Leadership...Service...Accountability

MEMORANDUM

TO: Whom It May Concern

FROM: Bruce D. Williams, Associate Superintendent
Business and Operations

BDW

DATE: January 1, 2013

SUBJECT: **SIGNATURE AUTHORITY**

To update an initial memo dated August 18, 1997, and in accordance with their assignments as Support Service Coordinators, the following individuals are granted authority to sign for the respective Deputy/Associate Superintendent of their division:

Cammy Wilcox for Bruce Williams, Business and Operations
Michelle Davis for Brenda Hales, Deputy Superintendent/Instructional Services
Patty Hunt for Judy Park, Student Services and Federal Programs

This signature authority is granted for the following documents:

- C-6 Travel Reimbursement Requests up to $1,000;
- C-7 Expenditure Approvals up to $5,000;
- C-7A Service Agreements - All
- C-8 Purchase Authorizations up to $1,000;
- C-12 Employment Changes for overtime for support staff only, leave without pay, termination, FiNet coding changes, and transfers within the agency;
- C-14 Preliminary Warrant Requests up to $5,000 except for memberships;
- All Quality Assurance Forms

cc: Martell Menlove
Brenda Hales
Judy Park
Gary Belliston
Tom Upton
Budget & Accounting Officers
Support Service Coordinators

250 East 500 South P.O. Box 144200 Salt Lake City, UT 84114-4200 Voice: (801) 538-7500 Fax: (801) 538-7769
Martell Menlove, Ph.D., State Superintendent of Public Instruction

C-8 Purchase Order

< $1,000

1 Preparer
2 Section Accountant
3 Supervisor
4 Support Services Coordinator
5 Budget and Accounting Officer
6 Purchasing Agent

> $1,000

1 Preparer
2 Section Accountant
3 Supervisor
4 Support Services Coordinator
5 Associate Superintendent
6 Budget and Accounting Officer
7 Purchasing Agent

C-6 Employee Travel Reimbursement

< $1,000

1 Preparer
2 Traveler
3 Section Accountant
4 Supervisor
5 Support Services Coordinator
6 Budget and Accounting Officer
7 Controller

> $1,000

1 Preparer
2 Traveler
3 Section Accountant
4 Supervisor
5 Support Services Coordinator
6 Associate Superintendent
7 Budget and Accounting Officer
8 Controller

Card 4

1 Preparer
2 Supervisor
3 Budget and Accounting Officer
4 School Finance Director
5 Controller

C-20 Awarded Funds Approval

1 Preparer
2 Section Accountant
3 Budget and Accounting Officer
4 Support Services Coordinator
5 Supervisor
6 Associate Superintendent

Grant Award (no Federal Funds)

1 Preparer
2 Controller
3 Budget and Accounting Officer
4 School Finance Specialist (only if LEA flow through)

Grant Award of Federal Funds

1 Preparer
2 Controller
3 Budget and Accounting Officer
4 Federal Draw Accountant
5 School Finance Specialist (only if LEA flow through)

Grant Award no LEA flow through

1 Preparer
2 Controller
3 Budget and Accounting Officer
4 Federal Draw Accountant

C-7 Expenditure Approval (Budget)

< $5,000

1 Preparer
2 Section Accountant
3 Supervisor
4 Support Services Coordinator
5 Budget and Accounting Officer

> $5,000

1 Preparer
2 Section Accountant
3 Supervisor
4 Support Services Coordinator
5 Associate Superintendent
6 Budget and Accounting Officer

C-14 Warrant Request

< $5,000

1 Preparer
2 Section Accountant
3 Supervisor
4 Support Services Coordinator (except for memberships)
5 Budget and Accounting Officer
6 Controller

> $5,000

1 Preparer
2 Section Accountant
3 Supervisor
4 Support Services Coordinator
5 Associate Superintendent
6 Budget and Accounting Officer
7 Controller

C-12 Employment Change

1 Preparer
2 Section Accountant
3 Supervisor
4 Support Services Coordinator
5 Associate Superintendent
6 Budget and Accounting Officer
7 Human Resources
8 Superintendent

P-2 Position Authorization

1 Preparer
2 Section Accountant
3 Supervisor
4 Support Services Coordinator
5 Associate Superintendent
6 Budget and Accounting Officer
7 Human Resources
8 Superintendent

Journal Entry

1 Preparer
2 Section Approval
3 Budget and Accounting Officer
4 Controller

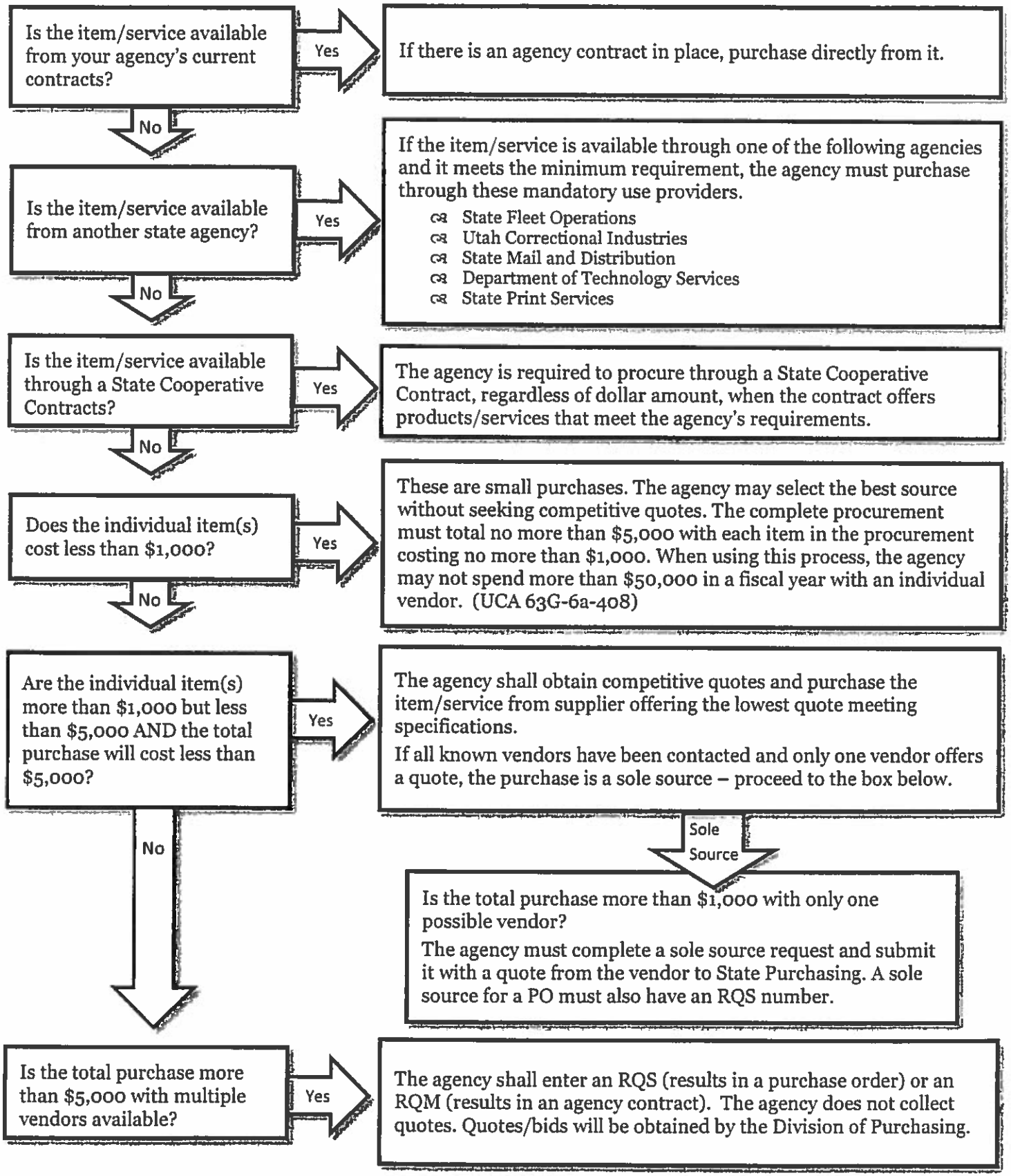
IET

1 Preparer
2 Section Approval
3 Budget and Accounting Officer
4 Controller

C-5 Reimbursement Voucher (non-USOE\USOR Employees)

1 Preparer
2 Section Accountant
3 Supervisor
4 Support Services Coordinator
5 Budget and Accounting Officer
6 Controller

Purchasing Flow Chart



25 Oct 2013

Budget

Role
Preparer
Section Accountant
Supervisor
Support Services Coordinator
Associate Superintendent
Budget and Accounting Officer

Payment

Role
Preparer
Section Accountant
Supervisor

Support Services Coordinator
Budget and Accounting Officer

Travel

Role
Preparer
Traveler
Section Accountant
Supervisor
Support Services Coordinator
Budget and Accounting Officer

Purchase Order

> $1,000

Path Rules

Order	PO Role
1	Preparer
2	Supervisor
3	Support Services Coordinator
4	Associate Superintendent
5	Budget and Accounting Officer
6	Purchasing Agent

< $1,000

Path Rules

Order	PO Role
1	Preparer
2	Supervisor
3	Support Services Coordinator
4	Budget and Accounting Officer
5	Purchasing Agent