

<b>STATE OF ALASKA DEPARTMENT OF MILITARY AND VETERANS' AFFAIRS STANDARD OPERATING PROCEDURES</b>	<b>NO</b> I-001	<b>PAGE</b> 1 of 5
	<b>ISSUED</b> March 1, 2006	<b>EFFECTIVE</b> Upon Issuance
<b>SUBJECT: APPROVING OFFICER</b>	<b>APPROVED BY:</b> <b>//signed//</b>	
<b>CHAPTER 3</b>	<b>CRAIG E. CAMPBELL</b> Commissioner	

**PURPOSE:**

To establish and define responsibilities and procedures for the delegation of authority to the Department's Approving Officers.

**DISTRIBUTION:**

All manual holders.

**AUTHORITY:**

AS 37.10.020, vouchers to be approved by Administrative Officer; AS 37.10.030, Responsibility of Officer or employee approving or certifying a voucher; and AS 37.10.040, enforcement of liability. Also Section 35.050 – receipt of Goods on Services; 35.060 – payment approval, of the State of Alaska Administrative Manual.

**DEFINITION:**

As defined under AS 37.10.030-040:

“The Officer or employee approving or certifying a voucher is responsible for the existence and correctness of the facts recited in the certificate or stated on the voucher or its supporting papers for the legality of the proposed payment under the appropriating or fund involved...”

In the Department of Military and Veterans' Affairs, Approving Officers are State of Alaska employees that are close to or have immediate access to persons close to the source of a transaction. In that capacity, they have access to first-hand knowledge pertinent to a transaction enabling reasonable and responsible scrutiny of the transaction as required by Alaska law and administrative regulation.

The payment offices of the Department depend heavily on the Approving Officers and the assurances provided by their approvals in both the quality and the reliability of the internal controls needed in the payment and expenditure process.

**POLICY:**

The Commissioner of the Department of Military and Veterans' Affairs, in executing the provisions, duties and responsibilities as provided by statute, may delegate to employees of the Department approving authority over administrative actions and document approval as directed by AS 37.10.030-040 and the State Administrative Manual, Sections 35-010 through 090. Accordingly, each Division Director is delegated those responsibilities and authorities required of

an Administrative or Approving Officer as defined by these policies. Each Director may, with the concurrence of the Director of the Division of Administrative Services, make appointment of subordinate employees as Approving Officers for that division's administrative actions and documents.

It is the policy of this Department that:

1. An employee may not be appointed as an Approving Officer if that Officer or employee does not have final authority in the approval of a transaction or document (within that division).
2. An Approving Officer may not be hampered, coerced or subject to other compelling influences in the exercise of independent judgment. This should not be construed as preventing an individual from discussing the facts of a particular action of instance in order to clarify extraordinary circumstances or to present other facts.
3. An Approving Officer may not unreasonably withhold approval of an action. The Approving Officer may not be dilatory, capricious or malicious in the exercise of the duties and responsibilities of an Approving Officer. The Approving Officer must make every effort to process documents in an efficient and expedient manner. The ignoring of, or hampering the processing of any document for unfounded reasons, will not be tolerated and may result in disciplinary action.
4. An Approving Officer will, in approving an action or document, sign the document with a full signature and their RD Code. Initials or signature stamps are not acceptable.
5. An Approving Officer may be held accountable for, and required to make good to the State, the amount of an illegal, improper, or incorrect payment resulting from a false, inaccurate, or misleading certificate or for a payment prohibited by law or which does not represent a legal obligation under the appropriation or fund involved. These provisions provide for the "Enforcement of Liability" in circumstances where an Approving Officer knowingly and/or willfully, through explicit or implicit action or omission of action, allows a violation to occur. An action or omission of action, if unwittingly done as the result of a misrepresentation or falsification by another, is not a misrepresentation or falsification by the Approving Officer.

### **PROCEDURE:**

Appointing an Approving Officer will require the following actions:

1. The Division Director or designee will authorize an employee in writing of an appointment. Once authorization by the Division Director or designee, the Approving Officer may commence those duties and responsibilities required of an Approving Officer.
2. Within 10 working days, the appointed Officer or employee must file with the Division Director a completed Delegation of Authority, Approving Officer Affidavit (signed by the appointing Officer or employee) and three Signature Cards with original signature.
3. The Division Director approves the delegation of authority by signing the Delegation of Authority, and forwarding the original of the Delegation of Authority, Approving Officers Affidavit, and the three Signature Cards, to the Director of the Division of Administrative Services.

4. The Director of the Division of Administrative Services must take action on the appointment of the Approving Officer within 30 calendar days of the date of the appointment. If the Director of Administrative Services concurs with the appointment, a copy of the approved Delegation of Authority will be sent to the appointing Director and to the Officer or employee.

In the event that the Director of Administrative Services does not concur with the appointment, the Director of Administrative Services will notify the appointing Director with an explanation of the dissent within the 30-day (calendar) period. This decision will be reversed if the Appointing Director can adequately address the concerns that caused the denial.

The Approving Officer may begin exercising the duties and responsibilities upon appointment.

### **RESPONSIBILITIES:**

The listed responsibilities below shall not be construed to limit the responsibilities to only that shown in this list, nor to presume that all responsibilities have been defined by this list. This list provides a foundation upon which all functions of each responsible member can be laid and built.

Director of the Division of Administrative Services or designee, will have the responsibility to:

1. Approve or disapprove the appointment of any Officer or employee as an Approving Officer.
2. Maintain a list of designated Approving Officers by Division and location. This list will be made available to each Division Director.
3. Provide support to Approving Officers as necessary.
4. Provide performance feedback to Division Directors when requested for evaluation of an Approving Officer.
5. Advise Division Directors of violations to the delegated responsibilities for Approving Officer.
6. Recommend and advise Division Director on corrective action or appropriate disciplinary action.
7. Rescind or suspend the delegation of authority for any Approving Officer who repeatedly neglects or with willful or malicious neglect, violates the responsibilities of the Approving Officer.
8. After consultation with the Division Director, make recommendation to the Commissioner for more severe disciplinary action against an Approving Officer as deemed warranted in consultation with the Human Resource Manager.

Appointing Division Director or designee (as noted above): The Appointing Director shall have the responsibility and authority to:

1. Delegate authority for appointing Approving Officers and the Delegation of Authority to an Approving Officer as specified by these policies.
2. Ensure that Approving Officers carry sufficient authority to discharge the responsibilities of an Approving Officer.
3. Ensure that each appointed Approving Officer knows the responsibilities and limits of authority required in carrying out the duties as a Divisional Approving Officer. Each Approving Officer must discharge the duties and responsibilities in accordance with guidelines established by:
  - a. Divisional Operating Policies and Procedures
  - b. Departmental Operating Policies and Procedures
  - c. State Administrative Regulation
  - d. State of Alaska Laws
  - e. Alaska Administrative Manual
  - f. Bargaining Unit Contracts
4. Provide Approving Officers with the necessary resources to enable proper execution of the responsibilities of an Approving Officer. Resources should include (but not be limited to) copies of the following:
  - a. Divisional Operating Policies and Procedures
  - b. Departmental Operating Policies and Procedures
  - c. Alaska Administrative Manual
  - d. Bargaining Unit Contracts
5. Provide Division training to supplement other training. Such training will include, but not be limited to:
  - a. Delegation of authority
  - b. Proper state purchasing policies and procedures
  - c. Personnel and payroll regulation
6. As appropriate, take corrective or disciplinary action against Officers or employees (and Approving Officers) who knowingly violate the authority and responsibility established under this Policy and Procedure.
7. Consult with the Director of the Division of Administrative Services prior to any disciplinary action under these policies and procedures, and advise in writing, the Director of the Division of Administrative Services of any disciplinary action enacted under these policies and procedures.
8. Manage and keep current, the list of appointed Approving Officers for the division. The Division Director or designee is responsible for immediately notifying the Director of the Division of Administrative Services, if an appointed Approving Officer:

- a. Leaves the employment of the division.
- b. Has had their Authorized Delegation of Authority revoked or suspended in whole or part (includes purchasing authority).
- c. Is to be removed from the authorized list of Approving Officers for any reason.

Appointed Approving Officer Each Officer or employee, as an Approving Officer for the Department, shall be bound and charged with the responsibility and authority required under these policies and procedures. The authority and responsibility entrusted to the Approving Officer, through the approval of the Delegation of Authority, mandates the unhampered exercise of independent judgment, judgment based on first hand knowledge (and information) and judicious and expedient rendering of that judgment. The Approving Officer must also rely on independent judgment to recognize extraordinary circumstances which would require further documentation.

Approving Officers must also attest to the technical correctness of transactions and documents as follows:

1. Approve and code invoices and obligations. By approving, Approving Officer is confirming the following:
  - a. The claim or obligation is valid and the procedures used in the procurement process meet Divisional, Departmental and State purchasing rules and guidelines (and the provisions and conditions provided for in the contract and award manual).
  - b. The goods and/or services have been received.
  - c. The financial coding of the claim as an expenditure transaction, constitutes a valid claim against the appropriation charged and sufficient "unobligated" funds exist to pay the claim.

DEPARTMENT OF MILITARY & VETERANS AFFAIRS  
SIGNATURE AUTHORIZATION CARD  
APPROVING OFFICER

Name \_\_\_\_\_ Division \_\_\_\_\_  
(Print or Type)

PCN \_\_\_\_\_ Title \_\_\_\_\_ Approval Category #s: \_\_\_\_\_

Signature \_\_\_\_\_ Phone Number: \_\_\_\_\_

Division Director Signature \_\_\_\_\_

DO NOT COMPLETE – ADMINISTRATION USE ONLY		
1. Personnel Documents	2. Accounting Documents	3. Payroll Documents
4. Revised Programs	5. Grant Documents	6. Travel
7. Obligation Documents <\$5,000	8. Obligation Documents \$5,000 or greater	

Approved \_\_\_\_\_ Administrative Services Director  
Form #09-001

DEPARTMENT OF MILITARY & VETERANS AFFAIRS  
SIGNATURE AUTHORIZATION CARD  
APPROVING OFFICER

Name \_\_\_\_\_ Division \_\_\_\_\_  
(Print or Type)

PCN \_\_\_\_\_ Title \_\_\_\_\_ Approval Category #s: \_\_\_\_\_

Signature \_\_\_\_\_ Phone Number: \_\_\_\_\_

Division Director Signature \_\_\_\_\_

DO NOT COMPLETE – ADMINISTRATION USE ONLY		
1. Personnel Documents	2. Accounting Documents	3. Payroll Documents
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Approved \_\_\_\_\_ Administrative Services Director  
Form #09-001

**ALASKA DEPARTMENT OF MILITARY AND VETERAN'S AFFAIRS**

**APPROVING OFFICERS AFFIDAVIT**

I, \_\_\_\_\_ (print name), in accepting the responsibilities and authority accorded and Approving Officer of the State of Alaska, Department of Military and Veteran's Affairs, do hereby affirm to the best of my abilities, I shall perform those duties and responsibilities in accordance with the Laws of the State of Alaska, the State Administrative Manual, the Department of Military and Veteran's Affairs Standard Operating Procedures, and the direction from the Commissioner of the Division of Administration.

I affirm that I shall exercise independent judgment in deliberating the validity and appropriateness of the actions I am charged with approving. I will not permit undue influence to hamper the exercise of that independent judgment, nor shall I be capricious, dilatory or malicious in dispensing that judgment.

To the best of my ability, I will approve only those actions which are valid and appropriate within the scope of applicable State Laws, administrative procedures and the facts surrounding the nature of that action. In extraordinary circumstances, I will document in writing those circumstances which compelled my approval of what might otherwise appear to be a non-valid and/or inappropriate action.

I have reviewed the Department of Military and Veteran's Affairs' Standard Operating Procedures and understand the responsibilities and authority accorded an Approving Officer.

I understand that I will be held accountable in accordance with AS 37.10.303 and AS 37.10.040, which in part state:

**SECTION 37.10.030:**

- a) The officer or employee approving or certifying a voucher:
  - 1. is responsible for the existence and correctness of the facts recited in the certificate or stated on the voucher or its supporting papers for the legality of the proposed payment under the appropriation of fund involved.
  - 2. shall be held accountable for, and required to make good to the state, the amount of an illegal, improper, or incorrect payment resulting from a false, inaccurate, or misleading certificate made by the officer or employee, or a payment prohibited by law or which does not represent a legal obligation under the appropriation or fund involved.
- b) In (a) of this section, an approval or certification of a voucher is effective when an authorized person uses a password assigned by the Department if the certification or the voucher itself is prepared and recorded by using an electronic accounting device that is a part of the computerized state accounting systems.

**SECTION 37.10.040:**

The liability of a certifying officer or employee is enforced in the same manner as provided by law with respect to enforcement of the liability of a disbursing and other accountable officer.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_