

Segregation of Duties	Section: BPS Procurement Number: 1.1
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Revised:	Scope: All Employees

PURPOSE:

To segregate the duties and delegation of authority within the purchasing to payment process and to ensure integrity of the process by reducing exposure to inappropriate, unauthorized or unlawful expenditures and maintain effective control in the organization.

POLICY:

To ensure at least three (3) of the five (5) purchasing to payment functional roles are segregated. Responsibilities for these functions should be with different departments or at a minimum different individuals.

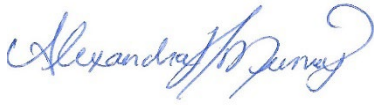
PROCEDURE:

There are five (5) procurement roles that require segregated approval. The creator of the Purchase Order (PO) can never be the receiver and accounts payable person authorized to release payment.

Roles	Explanation	Who is Responsible
Requisition	Authorize placement of order	Person supported, direct support staff
Budget	Authorize that funding is available for the order	Finance Director
Commitment/Purchasing Order (PO)	Authorize release of the order to supplier under agreed upon contract terms	Manager
Receipt	Authorize that the order was physically received, correct and complete	Person supported, direct support staff, manager
Payment	Authorize release of payment to the supplier	Accounts payable

Financial Manual

Approved by:



Executive Director

April 11, 2022

Date



Board President

April 11, 2022

Date