

## 1.4 - Signing Authority Matrix

Approved: December 15, 2015

Revised: March 29, 2022

	Board of Directors	President & CEO	VP Finance	HR Director	Directors	IT/Program Coordinator/ Facilities
<b>BOARD APPROVAL</b>						
• Governance and Board Policies	X					
• Recruiting, negotiation of employment contracts and approving expense reimbursements for the President & CEO	X					
• Annual Multi-Year Business Plan, Annual Report, Audited Financial Statements, Capital Plan	X					
• Transfers to and from reserves	X					
• Ratification of collective agreements	X					
• Revenue contracts exceeding \$3,000,000	X					
• Fundraising Initiatives: Major capital campaigns exceeding \$100,000	X					
• Unbudgeted capital renovations or major projects exceeding \$100,000	X					
• Real property purchases and disposals, including financing (in accordance with <i>The Regional Colleges Act</i> )	X					
• Borrow money for and on behalf of Carlton Trail College (in accordance with <i>The Regional College Act</i> )	X					
• Confirming the selection of legal counsel of record, auditors, banking, and insurance providers	X					
• Approval of non-audit services performed by an external auditor	X					

	Board of Directors	President & CEO	VP Finance	HR Director	Directors	IT/Program Coordinator/ Facilities
<b>HUMAN RESOURCE MANAGEMENT</b>						
<b>Staffing</b>						
• Administrative out-of-scope positions at VP level or higher		X				
• Administrative out-of-scope positions at the Manager/Director or Executive Assistant Level		X				
• Regular full-time and part-time positions						
o Budgeted		X				
o Unplanned position within available division/department resources		X				
o Unplanned position without available division/department resources		X				
• End Dated Casual Positions						
o Budgeted				X		
o Unplanned position within available division/department resources		X				
o Unplanned position without available division/department resources		X				

	Board of Directors	President & CEO	VP Finance	HR Director	Directors	IT/Program Coordinators/ Facilities
<b>• Employment Contracts</b>						
o President and CEO	X					
o Administration of OOS positions for VP Level		X				
o Administrative Out-of-scope positions at the Manager/Director or Executive Assistant Level		X				
o In-scope contracts				X		
o Casual contracts				X		
<b>• Abolition of regular positions</b>		X				
<b>Temporary Performance of Higher Duties (TPHD)</b>						
<b>• Out-of-scope at CEO level</b>	X					
<b>• Out-of-scope at VP level</b>		X				
<b>• Out-of-scope Manager/Director or Executive Assistant level</b>		X				
<b>• In-scope</b>				X		
<b>Severance Pay</b>						
<b>• Out-of-scope (excluding the President and CEO)</b>		X				
<b>• In-scope</b>		X				
<b>Probationary Review</b>						
<b>• Extended probation</b>				X		
<b>• Fail and revert/terminate</b>		X				
<b>Position Descriptions and Classifications</b>						
<b>• Allocate duties, approve description</b>				X		
<b>• In-scope position classification</b>				X		
<b>• Out-of-scope position evaluation</b>		X				
<b>Leaves</b>						
<b>• Education Leave</b>		X		X		
<b>• Leave with pay</b>		X		X		
<b>• Leave for short-term professional development</b>		X		X		
<b>• Leave without pay</b>		X		X		
<b>Earned and Scheduled Days Off/Vacation</b>						
<b>• Earned days off taken</b>		X	X	X	X	
<b>• Vacation days taken</b>		X	X	X	X	
<b>• Vacation days carryover – more than 10 days (exceptional circumstances only)</b>		X				
<b>• CEO vacation days carryover – &gt;10 days (exceptional circumstances only)</b>	X					
<b>• Earned days off carryover</b>		X				
<b>• Earned days off banked – to be taken later in fiscal year</b>		X	X	X	X	
<b>• Earned days off, payout (exceptional circumstances only)</b>		X				
<b>• CEO earned days off, payout (exceptional circumstances only)</b>	X					
<b>Interview Expenses</b>		X				
<b>Out-of-Province Travel</b>		X				
<b>Stipends</b>		X		X		

	Board of Directors	President & CEO	VP Finance	HR Director	Directors	IT/Program Coordinator s/ Facilities
<b>ADMINISTRATION OF SALARIES, ALLOWANCES, PROFESSIONAL FEES, AND HOSPITALITY</b>						
• Regular hours worked				X		
• Shift differential				X		
• Overtime				X		
• Reimbursement of professional fees dues (job requirement)				X	X	
• Approval of Professional Development applications				X		

	Board of Directors	President & CEO	VP Finance	HR Director	Directors	IT/Program Coordinators/ Facilities
<b>ADMINISTRATION OF PURCHASING, CONTRACTS, WRITE OFFS, &amp; EMPLOYEE EXPENSE REIMBURSEMENTS</b>						
<b>Banking</b>						
• Cheque Signatories	X	X	X	X		
• Borrowing	X					
• Investment	X	X	X			
<b>Business Hospitality</b>						
• Up to \$200		X	X	X	X	
• \$201 to \$500		X				
<b>Purchasing, Purchasing Contracts, and Employee Expense Reimbursements within Budget</b>						
• \$5,000 or less						X
• \$5,001 to \$10,000			X	X	X	
• \$10,001 to \$25,000		X	X	X		
• \$25,001 to \$74,999		X	X			
• \$75,000 to \$100,000 (refer to <i>Policy 2.16 Tenders</i> )		X				
• Over \$100,000 (Board motion required)	X					
<b>Corporate Credit Cards Limits (Policy 2.26)</b>						
• Maximum total limit \$75,000. Increases to be approved by Board motion	X					
• Temporary/permanent increases to current individual limits		X	X			
• Granting of cards to employees		X	X			
<b>Unbudgeted Purchases or Purchasing Contracts Within Division/Department Available Resources</b>						
• Purchases Exceeding Division/Department Available Resources (In Conjunction with Minimum Authorities)		X	X			
<b>Facility/Capital Projects</b>						
• Funded through approved capital budget			X			
• Unplanned or unbudgeted – funded through other sources		X				
<b>Revised Project Budgets</b>						
• Less than 5% of original budget to max of \$100,000			X			
• Greater than 5% of original budget		X				

	Board of Directors	President & CEO	VP Finance	HR Director	Directors	IT/Program Coordinators/ Facilities
<b>Operating Leases</b>						
• Facility ( <i>Policy 2.13</i> )			X			
• Non-facility (e.g., photocopier, vehicles, etc.)			X			
<b>Equipment and Furnishing Capital Leases</b>						
			X			
<b>Third Party Revenue Contracts 3-year term or less (<i>Refer to Policy 2.12</i>)</b>						
• \$100,000 or less			X			
• \$100,001 to \$299,999		X				
• \$300,000 and above (Board motion required)	X					
<b>Fundraising Initiatives</b>						
• Less than \$50,000			X			
• \$50,000 to \$299,999		X				
• \$300,000 and above	X					
<b>Write off Uncollectable Accounts (<i>Refer to Policy 2.10</i>)</b>						
• Up to \$2,499			X			
• \$2,500 to \$5,000		X				
• Greater than \$5,000	X					
<b>Programming Related</b>						
<b>Brokerage Agreements (SaskPoly, SIIT, Lakeland, etc.)</b>						
			X			
<b>Third Party Delivery Contracts</b>						
• \$5,000 or less					X	
• \$5,001 to \$25,000				X		
• Over \$25,000			X			
<b>Tuition and Fees</b>						
• Full-time and Part-time institute		X				
• Industry credit/non-credit					X	X
• Community development/personal interest					X	X
<b>Academic Program Calendar</b>						
				X		
<b>Information Technology</b>						
• Responsible for the implementation of IT policies		X				
• Developing, implementing, monitoring and communicate procedures to ensure appropriate IT controls		X				

**NOTE: The matrix provides minimum authority; the principle of supervisory approval holds true for all authorities.**