

# Spokane County Risk Management Department

## Payment Authorization & Signature Policy

October 15, 2018

### 1. PURPOSE

The purpose of this policy is to ensure that appropriate controls, criteria, protocol and processes are in place when authorizing payment from any Risk Management Fund. The policy also provides the Department Director authority to delegate limited signatory authority to staff within the department.

### 2. BACKGROUND

- A. Self-Insured Workers Compensation Fund 505 and Liability-Property Fund 507 are established to provide the financial assets required to complete the department's mission. The department director is vested with managing Risk Management Department Funds with Auditor's office oversight.
- B. Several payments are time sensitive by statute and when the department director is not available to authorize payments, limited staff must be authorized as backup signatories for compliance.

### 3. POLICY

- A. Risk Management staff that have been authorized to approve payment checks and/or requests must be approved by the department director and documented on a Spokane County Accounts Payable Authorization Form.
- B. Authorized signatories must ensure that they understand the type of authorization for payment being requested, review all back-up documentation appropriate for justification of the request, ask clarifying questions of the requestor when needed and contact the department director if they are not confident that their review satisfies all the requirements of the policy herein.
- C. The Department Director is the primary authorizing signatory on all payment requests.
- D. "Back-Up" signatories are authorized when the director is out of the office for longer than 5 business days.
- E. A copy of each payment request voucher that is authorized by a back-up signatory must be submitted to the department director so the voucher can be reviewed upon return to the office. The department director will review the payment request, initial the copy and retain it in accordance with State retention schedule requirements.

#### **4. AUTHORIZED SIGNATORIES**

##### **A. Fund 505 - Self-Insured Workers Compensation Program**

1. Approved signatories for Fund 505 must comply with the Self-Insurance Safety/Loss Control Fund 505 Revolving Account Protocol, dated January 1, 2018. (Appendix)
2. The following Risk Management Department staff are authorized as approval signatories on Self-Insured Workers Compensation payment checks:
  - a. Stephen Bartel, Risk Management Director
  - b. Cindy Close, Loss Control Specialist
  - c. Danial Gadd, Loss Control Specialist
  - d. Tristan Sanker, Loss Control Specialist
3. The following Risk Management staff are authorized as approval signatories on Fund 505 Payment Voucher Request Forms which are utilized for payment of Risk Transfer & Claim Processing (M&O) expense payments:
  - a. Primary - Stephen Bartel, Risk Management Director
  - b. Back-up - Cindy Close, Loss Control Specialist\*

##### **B. Fund 507 – Liability-Property Insurance Program**

1. The following Risk Management staff are authorized as approval signatories on Fund 507 Payment Voucher Request Forms which are utilized for payment of Risk Transfer & Claim Processing (M&O) expense payments:
  - a. Primary - Stephen Bartel, Risk Management Director
  - b. Back-up - Cindy Close, Loss Control Specialist
2. The following Risk Management staff are authorized as approval signatories on all Claim Judgements & Damages Payment Voucher Request Forms:
  - a. Primary - Stephen Bartel, Risk Management Director
  - b. Back-up - Cindy Close, Loss Control Specialist
3. Copies of all payment requests will be maintained in the appropriate claim file and retained in accordance with the Washington State retention schedule requirements.

**C. Fund 010 (General Fund Court and Campus Security only)**

1. The following Risk Management staff are authorized as approval signatories on General Fund Account 010 Payment Voucher Request Forms associated with County or Court Security:
  - a. Primary – Stephen Bartel, Risk Management Director
  - b. Back-up – Cindy Close, Loss Control Specialist

**5. TRAINING**

- A. The Risk Management Department Director will provide training on this policy annually to all department staff and the Financial Services Division of Auditor's Office.
- B. A record of training for each training session will be documented and retained by the Risk Management Director in accordance with Washington State retention schedule requirements.