Policy Statement. It is the policy of the University of North Texas that all funds entrusted to and all financial transactions made by its employees shall be managed in accordance with applicable state and federal laws and University policies and procedures. Further, it is the policy of the University that the head of each department is the department, project or grant identification holder of record for his/her respective department, unless otherwise assigned in accordance with this policy.

Application of Policy. Total University

Definitions. None

Procedures and Responsibilities.

The head of each department is the department, project or grant identification holder (hereinafter “DeptID holder”) of record for his/her respective department, unless otherwise assigned in accordance with this policy. The department head is ultimately responsible for ensuring compliance with this policy, regardless of assignment. Responsibility for a DeptID may only be assigned to an individual who qualifies under this policy.

As the individual accountable for funds, a DeptID holder must review the financial transactions for the DeptIDs which he/she is the Holder of Record to ensure that to the best of his/her knowledge, the transactions are in accordance with University policies and procedures.

DeptID Holder Eligibility.

A DeptID holder must be a full-time employee of the department in which the DeptID is held. Generally, a DeptID holder will be a non-classified employee or an employee in a classification occupied only by or delegated by that employee, including but not limited to the following administrative levels within the University:

President
Vice President
Assistant/Associate Vice President
Dean
Assistant/Associate Dean
Department Chairperson
Director
Assistant/Associate Director

Any exceptions to the DeptID holder eligibility requirements must be approved, in writing, by the Vice President for Finance and Administration.

1. Responsibilities of Department Head, DeptID Holders, and Other Individuals.
1.01 **Department Head.** The Department Head shall perform the responsibilities of the DeptID Holder as set out in section 1.02 below unless the responsibilities are properly assigned in accordance with this policy. In the event the Department Head assigns the DeptID holder responsibilities, it is his/her responsibility to ensure compliance with this policy.

1.02 **DeptID Holder of Record.**

a. General Responsibilities. The DeptID Holder of Record is solely accountable for all processes and personnel actions that affect the funds entrusted to him/her. The Holder of Record must personally conduct the reviews and approvals for which he/she is responsible. These responsibilities may not be delegated except as authorized by this policy.

b. Specific Responsibilities. It is the responsibility of each DeptID Holder of Record to:

i. serve as custodian of funds assigned to him/her;

ii. attend training necessary to perform the duties and responsibilities of a DeptID Holder of Record, including training offered by the UNT Budget Office, University Human Resources Department, UNTS Business Services Center, Enterprise Information System ("EIS") training, and/or individual on-site departmental training conducted by appropriate individuals;

iii. approve the financial transactions on every department, project or grant for which he/she is the Holder of Record;

iv. review detailed reports outlining expense vs. budget to assist in managing the expenses in their DeptID and must take action on any discrepancies which could result in default. Cognos budget reports are available, on demand, via the UNT portal. These reports generally reflect all activity entered into the Enterprise Information System (EIS) within the last 24 hours. All delinquencies must be addressed immediately. Proactive handling will expedite problems at fiscal year-end;

v. report immediately any suspected improper use of funds or violation of this policy to the Vice President over his/her department and to the University Internal Audit Department.

c. **Temporary Authorization (Proxy) of DeptID Duties.** DeptID holders of record may not delegate or otherwise assign the responsibility to approve transactions unless approved, in writing, by the UNT
The UNT Controller or his/her designee may temporarily authorize an individual other than the DeptID Holder of Record to approve non-personnel transactions when the Holder of Record is scheduled to be away from campus, such as for vacation. The individual granted temporary authorization must 1) be eligible to be appointed as a DeptID Holder as defined in section 2 of this policy; and 2) have attended ePro approver training before the effective date of the grant of temporary authority.

1.03 Other Individuals. Individuals who are not DeptID holders but who process personnel, accounting or purchasing-related documents, must participate in training related to these responsibilities. These individuals may not approve financial transactions.

2. Compliance. Failure to comply with this policy may constitute cause for disciplinary action, including termination of employment. Disciplinary actions shall follow established University policies and procedures.

3. Related Policies. This policy augments other University policies and does not supersede them. Other policies containing related information include, but are not limited to:

- Ethics – 05.015
- Responsibilities and Rights of Employees under the UNT Compliance Program – 04.006
- Performance Counseling and Discipline – 05.033
- Fraud – 04.007
- Records Management and Retention – 04.008

References and Cross-references.

- UNT Policy 05.015, Ethics
- UNT Policy 04.006, Responsibilities and Rights of Employees under the UNT Compliance Program
- UNT Policy 05.033, Performance Counseling and Discipline
- UNT Policy 04.007, Fraud
- UNT Policy 04.008, Records Management and Retention

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