GRANTING AUTHORITY TO AND SETTING EXPECTATIONS FOR APPROVERS IN RIAS

Rutgers employees who are granted approval authority in the Rutgers Integrated Administrative System (RIAS) have responsibility to ensure the propriety of all activity posted by preparers. In RIAS, the approver authority is a significant privilege and must be used according to the requirements that follow below. The approval of the use of university resources for any unlawful or improper purpose is prohibited. Approvers who knowingly approve university funds for improper or illegal use are subject to disciplinary action up to and including discharge from University employment.

Units or departments, which do not have a position meeting the requirements below, will establish a financial transaction hierarchy that routes financial transactions (including requisitions, JEs and budget adjustments) to the appropriate position with approval authority in their organization.

GRANTING AUTHORITY TO APPROVERS:

When granting approval authority to an individual, consider that the Approver is the unit’s representative who, as a good steward, is obligated to ensure the unit’s resources are applied to the purposes for which they are intended.

Approval authority to RIAS modules (including approving requisitions, JEs, budget adjustments, hires, and time pay transactions) must be granted to full-time regularly appointed employees who have a business manager, accountant, human resource, or equivalent title. They must also possess fiscal, budgetary, supervisory, or hiring authority.

All Approvers within RIAS must have a working knowledge of basic accounting and budgeting concepts as well as familiarity with the University's accounting and budgeting systems and structures.

Approvers within the Procure to Pay module must have a working knowledge of the purchasing guidelines issued by University Procurement & Contracting as well as familiarity with basic business concepts.

Approvers within the Human Capital Management/Payroll module must have a working knowledge of "Human Resource" and “Payroll” processes as outlined in the HCM/Payroll user guides.

SETTING EXPECTATIONS FOR APPROVERS:

Approvers must:

- access, interpret and apply the policies and procedures contained in University Regulations and Procedures Manual.
- access, interpret and apply the regulations and procedures of externally sponsored programs.
- access and interpret budget, expenditure and commitment information through reports or online applications.
- exercise professional judgment and due diligence when assuring that expenditures, employment hires, general ledger entries and time pay transactions are reasonable, appropriate and necessary (refer to separate statement on professional judgment and due diligence).
- ensure expenditures, hires, and payroll remain within program or project budgets.
- attend training programs designed for the use of the RIAS applications and other professional development activities sponsored by the University.
- learn and use desktop applicable computing tools including web browsers, email, I-Procurement, Human Capital Management/Payroll, Discoverer and word processing applications
- must adhere to the AGREEMENT FOR ACCESSING UNIVERSITY INFORMATION.
- be accountable and assure the proper stewardship of university assets, revenues, and resources
PROFESSIONAL JUDGMENT AND DUE DILIGENCE - APPROVER ROLE

The Approver is expected to exercise professional judgment and due diligence when evaluating RIAS expenditures and transactions submitted by a Preparer and concluding that they are reasonable, appropriate and necessary.

Professional judgment means that the individual will make a determination based on the application of knowledge and understanding of facts and circumstances.

Due diligence means that the individual has the authority and responsibility to pursue knowledge, facts or both in order to make an informed decision. Due diligence may require consultation with superiors or other informed parties such as a principal investigator, the Office of Research and Sponsored Programs, the Division of Grant and Contract Accounting, University Procurement & Contracting, the Office of the University Controller, the Office of the University Counsel, University Human Resources, and Payroll Services.

Reasonable means that the cost of goods, services, or compensation is fair, justified, and not excessive.

Appropriate means that any RIAS activity (such as journal entries, purchases, expenditures, employee hires, compensation) is consistent with objectives of the program, project, or task, and is allowable under the terms and conditions of the underlying funding source and/or policies established by the University.

Necessary means that any RIAS activity (such as journal entries, purchases, expenditures, employee hires, compensation) is required to achieve the expected goals or outcomes of the program, project, or task.
GRANTING AUTHORITY AND SETTING EXPECTATIONS FOR PREPARERS IN RIAS

Deans, Directors, and Department Heads, (or their designees) shall select Class 1 regularly appointed Rutgers employees as “preparers” in the Rutgers Integrated Administrative System (RIAS). Preparers will acquire access privileges to the RIAS for the purpose of initiating input of RIAS activity. Preparers must retain complete documentation to ensure the accuracy of information that they input to RIAS and provide the required audit trail for all transactions. In RIAS, the preparer role is a privilege and must be used according to the requirements that follow below. Preparing RIAS transactions in order to use University resources for any unlawful or improper purpose is prohibited. Preparers who knowingly initiate transactions for improper or illegal use are subject to disciplinary action up to and including discharge from University employment.

Student employees will not be granted authority as preparers. Also, Class 4 employees will not be granted authority as preparers (unless the unit documents a compelling need that would justify the frequent systems maintenance required for transient classes of employees).

GRANTING AUTHORITY TO PREPARERS:

When granting authority to an individual to perform the role as preparer in RIAS, the unit represents that the individual is willing and capable of acquiring a working knowledge of procurement; general ledger, and Human Capital Management and Payroll activities (including preparing requisitions, journal entries, budget adjustments, hiring input forms, and payroll time report forms).

Preparers within the Procure to Pay module must have a working knowledge of the purchasing guidelines issued by University Procurement & Contracting.

Preparers within the Human Capital Management (HCM) module must have a working knowledge of “Human Resource” and “Payroll” processes as outlined in the HCM/Payroll user guides.

SETTING EXPECTATIONS FOR PREPARERS:

Preparers must:

• create, gather, or obtain the required documentation that demonstrates that all RIAS activity that they input is reasonable, appropriate, and necessary.

• learn and use desktop computing tools including web browsers, email, and word processing applications as well as maintain respect for system security measures and the confidentiality of certain types of information.

• attend training programs designed for the use of the RIAS applications and other professional development activities sponsored by the University.

• complete applicable basic Oracle navigation and I-Procurement training, Journal Entry, HCM and Payroll, and Discoverer training.

• adhere to the AGREEMENT FOR ACCESSING UNIVERSITY INFORMATION.