

CATEGORY	Governance	DEPARTMENT CODE	07
DOCUMENT #	GOV-07-PL-Delegation of Authority -003	DOCUMENT TYPE	Policy
DESCRIPTION	Delegation of Authority		
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1. PURPOSE

This policy defines the framework for delegation of authority within School Boards' Co-operative Inc. ("**SBCI**") in accordance with the Bylaws and the Co-operative Corporations Act (the Act). It establishes how the Board of Directors delegates authority to the Chief Executive Officer ("**CEO**"), Officers, and Senior Management to ensure sound governance, operational efficiency, and clear accountability.

The policy is structured in two parts:

- **Part One** outlines the delegation of authority from the Board of Directors to the CEO and Officers.
- **Part Two** outlines the CEO's further delegation of authority to Management, documented in the Management Authority Schedule (Appendix A).

Together, these parts provide a consistent and transparent framework for decision-making across all levels of the organization.

2. POLICY STATEMENT

The Board of Directors governs SBCI by setting strategic direction and providing oversight. Day-to-day operations and execution of strategic and operational plans are delegated to the CEO. This policy sets out the framework for that delegation, ensuring effective control, accountability, and transparency.

To promote clarity and accountability, decision-making authority is delegated to the appropriate level, consistent with the individual's competence, role, and organizational responsibility. The delegation structure is defined in this policy.

The CEO may further delegate authority to members of the management team, provided such delegation are consistent with this policy and clearly communicated.

Other employees may not sub-delegate their authority unless specifically authorized in writing by the CEO.

3. DEFINITIONS

- a. **Contracts, documents or instruments in writing include**, but are not limited to:
Deeds, mortgages, leases, conveyances, transfers, agreements, obligations, discharges, releases, and any binding written instruments.
- b. **Financial commitments:** Refer to any obligation involving the expenditure, commitment, or guarantee of funds by the Co-operative, whether via contract, agreement, or other legally binding means.
- c. **Banking disbursements:** Refer to payments, withdrawals, wire transfers through the Co-operative's financial institutions, including electronic funds transactions.
- d. **Delegated approval:** The authority granted to an individual or governing body to approve decisions, expenditures, or commitments up to a specified financial or operational limit. All decisions must comply with applicable statutes, Bylaws, Board policies, and the approved budget.
- e. **Elevated Review:** A process in which a proposed decision or commitment exceeds a pre-defined threshold and must be escalated to a higher level of authority (e.g., CEO to Board of Directors) for additional scrutiny and formal approval before proceeding.
- f. **Approved Budget:** A financial plan that has been reviewed and formally approved by the Board of Directors, outlining expected revenues and planned expenditures for a defined fiscal period. Only expenditures consistent with the approved budget are permitted unless elevated approval is obtained.
- g. **Delegated approval level:** The maximum authority level at which an individual or role is authorized to make decisions or approve actions without requiring prior approval from a higher authority. If a decision exceeds this threshold, it must be escalated for approval. For example, the CEO may have authority to approve expenditures up to a certain amount, beyond which Board approval is required.
- h. **A delegated reporting level:** The level at which decisions or actions must be reported to a higher authority, even if prior approval was not required. This ensures transparency and oversight. For instance, a decision made

within delegated authority may still need to be reported to the next senior level at the next scheduled meeting.

4. PARAMETERS

Part 1: Delegation from the Board to the CEO

4.1 Application

This policy applies to the Board of Directors, CEO, Officers (including the Secretary and Treasurer), and employees with delegated responsibilities.

4.2 Delegation of Authority by the Board of Directors to the CEO.

The Board of Directors delegates operational authority to the Chief Executive Officer (CEO) to support effective management, accountability, and the implementation of strategic objectives. The CEO is authorized to:

- Develop and submit to the Board an annual Business Plan that includes strategic priorities and financial projections
- Prepare and present the annual operating budget for Board approval
- Implement the strategic plan and operational priorities approved by the Board
- Oversee daily operations, staff, and internal procedures.
- Hire and terminate all employees, except where otherwise stated in Board policy or the Bylaws.
- Approve compensation for all staff positions, within the parameters of the Board-approved budget and compensation policy. All employment decisions must comply with applicable employment legislation, internal policies, and organizational values.
- Recommend annual merit increases or adjustments to the compensation framework, which are incorporated into the annual operating budget for Board approval.
- Operate the organization within the limits of the Board-approved budget
- Enter financial commitments and approve expenditures within Board-approved budgets, up to signing limits outlined in this policy.
- Ensure compliance with applicable laws, policies, procedures and Board directives.
- Report regularly to the Board on financial, operation and strategic matters.
- Arrange and oversee the Annual General Meeting and any other meeting of Members.
- Lead and manage the organization, including assigning responsibilities and recruiting as required.

- Supervise, direct, and evaluate staff performance to ensure delivery of high-quality service to members.
- Perform such other duties as may be delegated or assigned by the Board of Directors

4.3 Chief Executive Officer's Executive Powers

Subject to the general or specific direction of the Board of Directors, the CEO shall have full authority to manage and direct SBCI's operations in the following areas, including but not limited to:

- Budget planning and financial control
- Resource allocation and optimization
- Strategic and operational planning
- Program and service delivery
- Community and member relations
- Government representation and advocacy
- Development and management of regional partnerships
- Organizational performance and development
- Program quality, service outcomes, and data management

The CEO shall also have the authority to implement and enforce organizational policies and standards and to enter into contracts, agreements, and commitments as may be properly delegated by the Board, in accordance with applicable Board policies and executive limitations.

4.4 Signing Authority and Financial Approval Limits

Signing authority and financial approval limits are established to ensure prudent financial management, internal control, and consistency with the Board's delegation of authority to the Chief Executive Officer. These authorities must be exercised in accordance with the Co-operative's Bylaws, the Board-approved budget, and any applicable policies or procedures.

4.4.1 General Authority:

All expenditures must align with the approved budgets. Procurement and purchasing activities must comply with the organization's Purchasing Policy, including sourcing thresholds, documentation requirements, and competitive bid procedures. Execution of contracts does not override the requirement to follow applicable procurement processes; both signature and sourcing authority must be satisfied independently. Contracts, documents, or other instruments in writing must be executed as follows:

The CEO is authorized to sign contracts, agreements, and financial commitments on behalf of the Co-operative, provided that:

- The expenditure or commitment is within the scope of the Board-approved annual budget or strategic initiatives.
- It complies with applicable laws, policies, and the Delegation of Authority Policy; and

It does not exceed \$50,000 unless explicitly approved by the Board of Directors as outlined in section 4.4.2.

All contracts and commitments executed by the CEO under this authority are binding on the Co-operative without further approval or formality.

4.4.2 Board Approval Threshold:

Any new contract, agreement, or financial commitment equal to or exceeding **\$50,000**, which has not explicitly approved as part of the Board-approved annual operating budget, capital budget or strategic plan, requires Board approval before execution.

This threshold applies to:

- Individual transactions
- The cumulative value of related commitments with a single vendor, supplier, or service provider **over a rolling 12-month period.**

4.4.3 Banking Disbursements

All banking disbursements, including electronic fund transfers, cheque payments, or withdrawals, must follow the signing structure below:

- Under \$50,000: Two (2) Approved Signatories
- \$50,000 or more: Three (3) Approved Signatories

Authorized Signatories

- Chair of the Board
- Vice-Chair
- Chief Executive Officer (CEO)
- Any other Officers appointed by the Board

Banking disbursements must be supported by appropriate documentation, approved invoices, and verified compliance with budget allocations.

4.4.4 Special Signing Authority

The Board may, by resolution, designate Special Signatories for specific transactions, roles, or temporary purposes. All such appointments must clearly outline the scope and duration of authority.

4.4.5 Documentation and Controls

All financial commitments and disbursements must be:

- Properly documented and retained in accordance with statutory requirements.
- Reviewed against budget and policy requirements prior to execution.

Part 2: Delegation from the CEO to Officers and Managers

4.5 CEO Delegation to Officers and Senior Management Team

As the individual to whom the Board has delegated operational authority, the CEO may further delegate specific authorities to members of the senior management team. This ensures effective, accountable, and efficient decision-making at appropriate levels within the organization.

4.5.1 Scope of delegations:

- Approve expenditures within departmental budgets and limits set by the CEO. See Appendix A
- Expenditures must align with the approved budget, policy, and legal or regulatory obligations
- Manage staffing decisions within their teams (e.g., hiring, scheduling).
- Provide reports and updates to the CEO and/or Board as required.
- May not exceed the authority delegated to the CEO by the Board.

4.5.2 Delegated Authority Limits

Delegated authority must be documented in the Management Authority Schedule, attached as Appendix A to this policy. This schedule outlines approval limits for financial commitments, contracting, procurement, hiring, and other operational decisions.

4.5.3 Delegation during Absences

In the event of a temporary absence, Senior Management may delegate their authority to another qualified staff member, provided the delegation is documented and does not exceed the original authority granted by the CEO and includes the duration of the delegation. Delegations must be communicated to the CEO and Director of Finance.

A - Management Authority Schedule

TABLE 1 BANKING, CHEQUE SIGNING AND BANKING ARRANGEMENTS

ACTION AND PROCESS	DESCRIPTION	LEVEL	AUTHORITY MINIMUM REQUIREMENT
Cheque Signing, On-line banking EFT payments, Wire Transfers.		For transactions under \$50,000	Any Two (2) Approved signatories See section 4.4.3
		For transactions \$50,000 or greater	Three (3) Approved Signatories, including one from the Chair or Vice-Chair:
Banking Arrangements	Borrowing and Investment Arrangements	All financings and borrowings will be consistent with corporate policies, banking & borrowing agreements and covenants	Board of Directors
Banking Arrangements	Credit Cards	ALL	CEO as part of the delegated authority and Director of Finance

TABLE 2 APPROVED SIGNATORIES FOR BANKING TRANSACTIONS:

Designation	Position
Officer	Chair of the Board
Officer	Vice Chair of the Board
Chief Executive Officer	Chief Executive Officer
Officer/Staff	Chief Data and Information Officer
Officer/Staff	Director of Finance

The above are the approved officers that can executing banking transactions. The Board may, by resolution, designate Special Signatories for specific transactions, roles, or temporary purposes as per 4.4.4 for Special Signing Authority requirement.

TABLE 3 PURCHAING POLICY- FORMAL PROCUREMENT, CONTRACT AND OTHER

ACTION & PROCESS	DESCRIPTION	LEVEL	AUTHORITY MINIMUM REQUIREMENT	EXCEPTION
Execution of instruments	Contracts, Documents or instruments in writing		<p>The CEO is authorized to sign contracts, agreements, and financial commitments on behalf of the Co-operative, provided that:</p> <ul style="list-style-type: none"> • The expenditure or commitment is within the scope of the Board-approved annual budget or strategic initiatives. • It complies with applicable laws, policies, and the Delegation of Authority Policy; and • It does not exceed the thresholds requiring elevated approval 	<p>The Board of Directors by resolutions may appoint or re-appoint any officer, director, employee or member of staff (each a Special Signatory) to sign specific contracts, documents or instruments in writing.</p>

ACTION & PROCESS	DESCRIPTION	LEVEL	AUTHORITY MINIMUM REQUIREMENT	EXCEPTION
Procurement Purchases for Goods (see purchasing policy for detailed requirements)	Quotations not required	<\$3000	Senior Management with budget responsibility	Under the following circumstances, the requirements for inviting quotations, tenders or request for proposals may be waived by the CEO: a) when goods are in short supply due to market conditions. b) where there is only one known source (sole source) of supply for the goods and services to be purchased. c) where two or more identical bids have been received. d) where the lowest bid substantially exceeds the estimated cost. e) when the extension of an existing contract would prove more cost effective or beneficial. f) where compatibility with an existing product or service is
	Require 3 informal quotations	>\$3000 and less than \$9,999	CEO	
	Required 3 formal quotations	>\$10,000 to \$120,999	CEO and Authorized by the Board	
	Require full RFP	>\$121,000	CEO Pre-authorized by the Board	

ACTION & PROCESS	DESCRIPTION	LEVEL	AUTHORITY MINIMUM REQUIREMENT	EXCEPTION
				<p>required from a single source.</p> <p>g) when all bids received fail to comply with the specifications and/or tender terms and conditions, and it is impractical to recall tenders; or</p> <p>h) when only one bid is received through the tendering system.</p>

TABLE 4 REQUEST FOR PAYMENT

The following table sets out approval thresholds for payment requests. All payments, once approved, must also adhere to the organization's banking authorization protocols under Table 1.

ACTION AND PROCESS	DESCRIPTION	LEVEL	AUTHORITY MINIMUM REQUIREMENT
Payment request via an invoice	Recurring payments for services under contracts that have been previously approved. This authority applies only to payments that are: <ul style="list-style-type: none"> • Within the scope and terms of an existing, approved agreement. • Consistent with the Board-approved budget. • Not materially amended or increased beyond the originally approved scope or value. 	ALL	Senior Management
	Expenditures within the scope of the Board-approved budget	<\$10,000	Senior Management
		>\$10,000	Both: 1.CEO 2.Senior Management
	Expenditures outside the scope of the Board approved Budget	< \$50,000	1.CEO
		>\$50,000	1. Board Approval
Credit Card Payment	1. For each credit transaction on the CIBC Credit Card issued by CIBC Business Agreement, Invoices or proof of purchase must be authorized and sent to Administrative Services prior to payment of the credit card statement. 2. For CIBC One Cards Issued by US Bank, back-up and	ALL	1 CIBC Credit Card issued by CIBC Business Agreement: <ol style="list-style-type: none"> 1 Each credit transactions - Senior Management 2 Invoice for payment-CEO 2 For CIBC One Cards Issued by US Bank

ACTION AND PROCESS	DESCRIPTION	LEVEL	AUTHORITY MINIMUM REQUIREMENT
	approvals are done through the Nextview Platform.		<ol style="list-style-type: none"> 1 Each credit card statement is reconciled by the employee and approved by their manager 2 Consolidated monthly statement approved by the CEO
Payment request for Recognition	Spot Awards	ALL	1.CEO
Payment request for discretionary	Hospitality Life Event Celebration	ALL	1.CEO

TABLE 5 EXPENSE REIMBURSEMENTS

ACTION AND PROCESS	DESCRIPTION	AUTHORITY MINIMUM REQUIREMENT
Chair of The Board	Follow the expense reimbursement policy and submit the completed expense form with back up to the Finance Department for payment	Director of finance
Vice Chair of the Board and other Board members		Chair of the Board
CEO		Chair of the Board
All Other staff		Department Manger that has budget approval

TABLE 6 EXCEPTIONS TO AUTHORITY LEVELS

The following chart outlines departmental exceptions to the standard signing thresholds. These exceptions apply to routine, statutory, or contractually obligated payments that are essential to ongoing operations and have been previously approved through the budget or procurement process.

DEPARTMENT	EXCEPTIONS
Finance Department	Taxes and CRA HST Payments
	Transfers of funds between bank accounts
Human Resources	Payroll and Remittances for statutory requirements and employee contractual commitments (CPP, EI, OMERS, EHT, WSIB)

TABLE 7 BILLING AND REFUNDS

ACTION AND PROCESS	DESCRIPTION	AUTHORITY MINIMUM REQUIREMENT
Contracts with customers	Master Services Agreement (MSA) and Statement of Work (SOW) is to be signed by both parties	CEO
Request for Ad-hoc invoices	Requests are based on approved terms and conditions. Standard billing rates that are updated annually will be applied.	Chief of Workplace Support Service Chief of WSIB and Health and Safety Services
Refunds – Assistance Program	2 Documents are required: 1. Letter of Direction. To release of the funds from the investment portfolio and deposit in the bank. 2. Excess Loss Insurance Claims (“ELIC”)- Summary of School Board receiving discretionary payment	All three (3) of: 1. Chair 2. CEO 3. Director of Finance
Refunds - Termination	Per MSA schools boards must provide notice 180 in advance. Refunds should take this into consideration	Chief of Workplace Support Service Chief of WSIB and Health and Safety Services

APPENDIX: A**Policy Change Log:**

#	Change Type	Approved By	Approved On
V1	Minor	CEO	January 26, 2026