

# Municipality of the District of Lunenburg

Policy Details	
Name	Signing Authority
Number	076
Legislative Authority	MGA s. 13(3), 48
Effective Date	January 23, 2024

## Purpose

- 1 The purpose of the Signing Authority Policy is to permit Council to authorize designated officials to sign cheques and other forms of payments as permitted in Section 13 (3) of the **Municipal Government Act**.

## Policy Statement

- 2 The separation of duties is a powerful internal control. To increase the chance an error is caught before a transaction is complete, it is important to establish internal controls that prevent one person from controlling a process from start to finish. A clear policy around signing authority is one way to reduce the risk of error or fraud.

## Procedure

- 3 (1) All cheques and other forms of payment, regardless of value, will be signed by two signing officers.  
  
(2) Payments based on HST returns prepared by the Accounting Manager will be authorized by the Municipal Treasurer. If the payment is of an unusual nature, the Municipal Treasurer will immediately inform the Chief Administrative Officer and Council.  
  
(3) For all Municipal bank accounts, one of the following three elected officials will have signing authority:
  - a) Mayor
  - b) Deputy Mayor
  - c) Outgoing Deputy Mayor
- (4) With one of the following three Senior Staff having co-signing authority:
  - a) Chief Administrative Officer
  - b) Deputy Chief Administrative Officer
  - c) Municipal Treasurer

Policy Adoption	
Date of Original Passage	December 12, 2017
Date of Notice of Intent to Amend	January 16, 2024
Date of Council Approval	January 23, 2024
Date of Effective Date	January 23, 2024
I certify that this Policy 076 was adopted by Municipal Council as indicated above.	
Signature of Municipal Clerk <i>April Whyndol Hobus</i>	Date January 23, 2024

Version	Amendment Description	Approval Date
Original V1	076, Signing Authority	December 12, 2017
V2	Revise title of assistant treasurer and third elected signing authority and update for accessibility formatting and clear language.	January 23, 2024