

POLICY	Governance
TITLE:	Delegations Policy
AREA:	Governance
RESPONSIBILITY	Board of Directors, CEO
RELATED POLICIES	Matters Reserved for the Board Board 'For Decision' Papers Financial Delegations Schedule
DRAFTED BY:	Chief Executive Officer
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1. GENERAL INFORMATION

1.1 INTRODUCTION

This Policy sets out the circumstances under which the Board may delegate its responsibilities.

Delegations of authority are the mechanisms by which Paddle Australia (PA) enables officers of PA to act on behalf of PA.

1.2 PURPOSE

The purpose of the Delegations Policy is to establish a framework for delegating authority within PA in a manner that facilitates efficiency and effectiveness and increases the accountability of staff and volunteers for their performance.

The Policy applies to all members of the Board and the staff and volunteers of PA who have delegated authority to act and sign documents on behalf of PA.

Delegations of authority within PA are intended to achieve four objectives:

1. To ensure the efficiency and effectiveness of the organisation's administrative processes;
2. To ensure that the appropriate officers have been provided with the level of authority necessary to discharge their responsibilities;
3. To ensure that delegated authority is exercised by the most appropriate and best-informed individuals within the organisation; and
4. To ensure internal controls are effective.

Delegations are a key element in the effective governance and management of PA and provide formal authority to particular staff and volunteers to commit the organisation and/or incur liabilities for the organisation.

2. POLICY

PA is committed to the highest standards of integrity, fairness and ethical conduct, including full compliance with all relevant legal requirements, and in turn requires that all its Board members, officers (including its Chief Executive Officer), managers, employees, volunteers, and contractors acting on its behalf meet those same standards of integrity, fairness and ethical behaviour, including compliance with all legal requirements.

There is no circumstance under which it is acceptable for PA or any of its employees or contractors to knowingly and deliberately not comply with the law or to act unethically in the course of performing or advancing PA's business.

2.1 THE BOARD

The Board of PA is responsible for the governance of the organisation. Under the Corporations Act 2001 and PA's Constitution, the Board can delegate any of its functions except:

- a) The power of delegation; and
- b) Any functions reserved to the Board under Corporations Act 2001.

Those matters for which the Board is responsible and that are not delegated are detailed in the Matters Reserved for the Board Policy.

The Board may delegate its functions to:

- A member or members of the Board; and
- A Board Committee or an Authorised Panel; and
- The Chief Executive Officer ('the CEO') and through the CEO to members of the staff of the organisation.

2.2 THE CHIEF EXECUTIVE OFFICER

The CEO:

- a) Is charged with the duty of promoting the interests and furthering the development of PA;
- b) Is responsible for the administrative, financial, and other business of PA; and
- c) Exercises general supervision over the staff and volunteers of PA.

The CEO may delegate any function, or any power or duty conferred or imposed upon them, subject to this Delegations Policy, to any member of the staff of the organisation, or any person or persons, or any committee of persons.

3. RESPONSIBILITIES

The Company Secretary must maintain records of any delegations to members of the Board and of the terms of reference of any Committees of the Board or Authorised Panels.

The CEO must prepare delegation schedules within the framework of the Delegations Policy for approval by the Board.

4. PROCESSES

4.1 DELEGATIONS TO MEMBERS OF THE BOARD

Delegations to members of the Board shall be made by resolution of the Board and recorded in the minutes of the Board.

4.2 DELEGATIONS TO COMMITTEES OF THE BOARD AND AUTHORISED PANELS

Delegations to Committees of the Board and Authorised Panels shall be made by resolution of the Board and recorded in the terms of reference of the Committee or Panel.

4.3 DELEGATIONS TO THE CHIEF EXECUTIVE OFFICER

The Matters Reserved for the Board Policy outlines those matters that will not be delegated by the Board. Where a matter is not listed in the Matters Reserved for the Board Policy, it is delegated to management through the CEO. Other specific delegations to the CEO shall be made by resolution of the Board and recorded in the Delegation Schedule approved by the Board.

If a matter is not listed in the Matter Reserved for the Board Policy and is, therefore, delegated to the CEO, the CEO may seek input from the Board prior to decision. The CEO also keeps the Board informed on matters within delegation by including important issues in the CEO Report to the Board.

Other than where specifically restricted, the CEO may, at their discretion, delegate responsibilities to members of the PA management and staff. The CEO may at any time vary or terminate any delegation.

Delegations are attached to the position occupied, not to the occupant of the position. The responsibilities of a position appear in a duty statement, role statement or statement of responsibility appropriate to the position.

Delegations reflect PA's organisational structure. Levels of authority are hierarchical through relevant lines of responsibility up to and including the CEO. This means that formal authorities held by any delegate are included in those held by that delegate's supervisor or line manager. A delegate who sub-delegates authority remains responsible and accountable for the decision or action.

A delegation cannot be exercised where the officer holding the delegation has a conflict of interest or where the delegation will result, either directly or indirectly, in any tangible benefit to the delegate. In such cases a transfer of the function to another appropriate position must be arranged with the CEO.

Permanent changes to delegations, either permissive or restrictive, require a written authority from the CEO. Any major variation to the standard delegations must be approved by the CEO.

Sub-delegation on a temporary basis is appropriate in circumstances where the officer normally responsible is absent for a period of less than two weeks by reason of authorised leave or secondment to other duties. Sub-delegations require written authority from the individual with the delegated power, or a person in a position to approve the delegated authority.

Where an employee is acting in a higher position, that person will hold the delegation level appropriate to the higher position unless otherwise determined by the CEO.

A staffing delegation cannot be exercised in regard to staff for whom the delegate does not

hold line management responsibility.

This Policy applies only to formal delegations. All delegations of an informal nature where no commitment or liability is incurred on behalf of PA are carried out in the normal business of the organisation without the requirement for written authority.

4.4 DELEGATION SCHEDULES

Separate Delegations Schedules shall be prepared for Financial Delegations and for Human Resources Delegations.

Special care must be taken to retain currency of the Delegations Schedules when delegated authorities are redistributed, a position is reclassified, or a business unit is restructured in ways that affect position profiles.

4.5 SPECIFIC FINANCIAL DELEGATION

A financial delegation can be exercised only within the approved line item budget.

Delegates may not authorise expenditure, nor authorise the issue of purchase orders on their own behalf.

Authorisations for expenditure must be signed or evidenced in writing (including email) by the appropriate delegate.

No person is authorised to act on behalf of another delegated authority in authorising expenditure unless delegation has been approved in writing.

The level of expenditure, quality or quantity of goods/services may not be varied from that which was approved, without the endorsement of the authorising delegate evidenced in writing.

Expenditure may not be authorised unless funds are available under the control of the authorising officer.

5. REVIEW

The Financial Delegation Schedule should be reviewed at least annually by the Board, or sooner if required.

This Delegations Policy should be reviewed every two years, or sooner if required by the Board.

PA Financial Delegations Schedule
as at 17th June 2018

Item No	Delegation	Specific approval is required (prior to commitment/action)	Board	CEO	FM	EMT	Perf. Ops Mgrs	Nat. Snr Coaches	Team Mgrs, Coaches	Comments	
All dollar amounts are inclusive of GST.											
1	Revenue	Authority for invoicing, issue of credit notes, recording collection, receipting and banking regarding revenue and cash inflows.			X					FM is the primary delegate. The FM is authorised to further delegate this power.	
2	Budgets	Preparation of operating and capital expenditure budgets that align with the RSP and Operational Plan.			X	X				FM works with EMT. Budgets presented to Audit & Risk Committee who make a recommendation to the Board	
		Preparation revised annual operating budget (if required)			X	X				Revised Budgets presented to Audit & Risk Committee who make a recommendation to the Board	
3	Approval of capital expenditure not included in the capital expenditure budget	> \$10,000	X								
		> \$5,000 to \$10,000		X							
		> \$1000 to \$5,000			X	X					
		Minor assets up to \$1000					X				
4	Engagement of Lawyers	All litigation matters	X							Maximum \$10,000 beyond the retainer	
		Other operational matters up to \$10,000		X						Maximum \$10,000 beyond the retainer	
5	Bank Account maintenance	Authorisation to open or close bank accounts.		X	X						
6	Investments (including Bank Investment Account & Term Deposits)	Investment and redemption of term deposits. Funds invested exceed operating or capital expenditure requirements.		X	X	X				FM in line with Investment Policy. Investments require 2 signatories one must include CEO, FM or BOM.	
7	Contracts, binding MOU's and commitments (includes engagement of contractors or consultants)	Contracts or commitments involving real estate (purchase, sale or lease) where the total contract value is ≤ \$10,000	X	X							
		Contracts, binding MOU's or commitments with a term greater than 12 months and ≥ \$100,000	X	X							
		Contracts, binding MOU's or commitments with a term greater than 12 months and ≤ \$100,000		X							
		Contracts, binding MOU's and commitments ≤ \$25,000			X	X					

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Item No	Delegation	Specific approval is required (prior to commitment/action)	Board	CEO	FM	EMT	Perf. Ops Mgrs	Nat. Snr Coaches	Team Mgrs, Coaches	Comments	
8	Approve commitments and invoices relating to the operating budget (documentary evidence of commitment made to be confirmed prior to	Within operating budget		X	X	X					
		< \$5000					X				
		< \$1,000						X			
		< \$500							X		
		Up to monthly credit card limit								X	Other staff issued with a corporate credit card
		Travel bookings								X	Approved Corporate Travel bookings only including flights, accommodation & hire car
9	Authorisation of payments (creditors & payroll)	All EFT, direct debit or cheque payments require 2 authorised signatories		X	X	X				Board to approve authorised signatories. One signatory must include FM or CEO.	
10	General Journals	Approval of all General Journals			X						
11	Credit Cards	Establish credit card facility or extension to the facility			X					FM in consultation with the CEO	
		Approve the issue & withdrawal of business credit cards			X					FM in consultation with the CEO	
		Authorising credit card limits, not greater than \$20,000 per month		X							CEO In consultation with the FM
		Authorising short term variations to meet operational requirements, monthly card limit not greater than \$20,000			X						FM following approval from an EMT
		Approval of expenditure on CEO's card	X								Board Chair
		Approval of expenditure on other staff cards		X		X					CEO to approve EMTs, EMTs to approve other staff. FM to review all monthly credit card statements.
12	Travel - flights, accommodation & travel allowance	Local Travel		X		X	X			In line with PA Policy, CEO to approve EMTs, EMTs to approve other staff. EMTs are authorised to delegate to Business Unit Managers.	
		International Travel	X	X		X				In line with PA Policy, CEO by Board Chair, EMTs by CEO and all other staff by EMTs or their delegates.	
		Travel expenses	X	X		X				In line with PA Policy, CEO by Board Chair, EMTs by CEO and all other staff by EMTs or their delegates.	
13	Cash advances	Advances for domestic & international travel			X	X				EMTs in line with PA Policy and delegated authorities	
14	Petty Cash	Miscellaneous reimbursements			X	X				EMTs in line with PA Policy and delegated authorities	

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15	Staff expense reimbursements		X	X	X	X				In line with PA Policy, CEO by Board Chair, EMTs by CEO and all other staff by EMTs or their delegates.
16	Financial record keeping	Records to support income & expenditure			X					
17	Write down and write off of assets	Up to \$5,000		X						
		Up to \$2,000			X	X				
18	Debt recovery - approval recovery terms and write offs	> \$10,000		X						
		Up to \$10,000			X	X				
19	Contingent liabilities	Approve contingent liabilities with a projected impact of < 10% or more on the Statement of Financial Position (Balance Sheet) or the Statement of Comprehensive Income (Profit and Loss Statement).		X						
20	Disposal of land & buildings		X							
21	Disposal of other assets			X						