AUTHORISING PAYMENTS REMOTELY

Schools should use available technology to ensure that all legislative and audit requirements are adhered to when processing payments remotely.

It is important to remember that approving or verifying a transaction is assuming responsibility for the authenticity of that transaction.

Electronic security must be utilised to prevent unauthorised access to systems, software and data. Secure passwords, security tokens and access roles limit access to transactions and data to those who require access to fulfil their role. Schools are to have procedures in place to ensure that passwords and tokens are secure and are never shared.

TECHNICAL REQUIREMENTS

Schools must ensure that:

- creditor invoices can be received in a timely manner and staff responsible for processing accounts have access (e.g. via the school's email mailbox).
- staff responsible for processing accounts have remote access to CASES21 and internet banking to prepare and upload payment batches.
- principals and school council members that are authorised to approve payments have access to internet banking to approve payments.
- schools must have a mechanism for sending, receiving, viewing and retaining copies of all necessary documentation (email, a location that required staff can access or other means).
- all creditors are correctly set up in CASES21 using Creditor Details format (CR11001S). Please see the CASES21 Finance Business Process Guide - Section 3 for further details.

ORDERING AND AUTHORISING PROCESS

Schools must comply with the directions in the Finance Manual for Victorian Government Schools when ordering goods or authorising payments electronically. The table below provides further guidance to assist schools to meet requirements when ordering and authorising payments remotely.

Reference	Requirement	Guidance
11.3.1.2	Use a purchase order and obtain prior permission for all school purchases, except for utilities and petty cash items approved by the principal or delegated officer. A standing order can be used for items or services associated with the day to day running of a school, are of an ongoing nature and are purchased for the current year.	Approval to purchase goods or services can be sought electronically. Electronic approval via email or other means. Copies of all authorisations should be retained for audit purposes. If required, quotes should be attached to the electronic approval.
11.5.1.1	Check that the goods have been delivered and/or the service has been performed and endorse the invoice as such.	This can be done either on the physical invoice, if available, or via email if no paper copy is available.

Reference	Requirement	Guidance
11.6.1.7	The payment voucher is certified by the business manager/bursar	Print/save the school payment voucher to file. One electronic approval to cover all vouchers in the batch is sufficient. Retain for audit purposes.
11.6.1.7	Before authorising a payment, an officer is obliged to ensure that: • the payment voucher is certified by the business manager/bursar; • the invoice is certified as a receipt of goods or services; • the relevant authorised purchase orders, certified invoices and correctly endorsed delivery dockets are attached to the payment voucher and marked as paid to prevent duplicate payment; • the payment is correctly drawn to the payee, as shown on the authorised payment voucher and invoice; • any cheque issued has been crossed 'not negotiable' and drawn to order by crossing out 'bearer'; • the amount of the payment agrees with the payment authorised on the payment voucher and invoice; • funds are available to meet the payment.	Electronic notification provided to the Principal and school council nominee that direct deposit files are waiting for their authorisation. Approved purchase orders, endorsed supplier invoices, creditor payment audit trail, school payment vouchers, CASES21 Direct Deposit Listing and the intended payment details are to be provided for review using preferred communication method. Approval from authorisers for payment must be retained for audit purposes.
11.6.1.1	All payments (whether cheque or electronic) drawn on any account kept under the control of school council must be authorised by the principal and a nominated school council member.	Authorisers approve the payment batch as per normal process: • Check supporting documentation • Approve **The business manager must never authorise a payment even if they are a school council member.**

If schools require additional information in relation to the requirements outlined above please contact your School Finance Liaison Officer (SFLO) or email schools.finance.support@edumail.vic.gov.au