

JOURNAL VOUCHER APPROVAL AUTHORIZATION

The purpose of this procedure is to establish guidelines for determining proper authorization for journal voucher approval within WSU's accounting system.

GUIDELINES

The following guidelines have been established to ensure that journal vouchers are approved by authorized individuals who are appropriately trained and knowledgeable about generally accepted accounting principles and other financial reporting concepts.

- Each journal voucher approval queue will be assigned a functional queue owner.
- The queue owner will be responsible for approving any changes to the users assigned to an approval queue.
- Business Technology is responsible for approval queue maintenance within Banner. The queue owner may direct Business Technology to make changes to the queue.
- Business Technology should advise each queue owner of the individuals assigned to their queue on an annual basis. The queue owner is responsible for reviewing and affirming the accuracy of the queue.

JOURNAL VOUCHER APPROVAL QUEUES

Queue	J001 FINANCIAL OPERATIONS - MISC
Owner	Ryan Lohfink, AR Director
Assessment	Several of the journal types within this approval queue impact overall cash (i.e. to record cash receipts). Access should be limited to individuals who have visibility into cash receipts, and do not have the ability to authorize cash disbursements.
Queue	J003 RU CASH TRANSFER WITH RESEARCH ORG
Owner	Ryan Lohfink, AR Director
Assessment	The only journal type within this rule group is NCS, which is used for departmental cash transfers that do not cross state funds/ budget units. Journals are processed upon request of a department who submits a cash transfer form. Standard use of this rule class is to impact transfer account codes 7340/R80236. This rule code is also used when accounting processes student fee distributions.
	Next Queue RRA is triggered for specified orgn rollups.

Queue	J004 RU CASH TRANSFER - NO RESEARCH ORG
Owner	Ryan Lohfink, AR Director
Assessment	The only journal type within this rule group is NCS, which is used for departmental cash transfers that do not cross state funds/ budget units. Journals are processed upon request of a department who submits a cash transfer form. Standard use of this rule class is to impact transfer account codes 7340/R80236. This rule code is also used when accounting processes student fee distributions.

Queue	J006 RU CASH TRANSFER - NO RESEARCH ORG
Owner	Ryan Lohfink, AR Director
Assessment	The only journal type within this rule group is NCS, which is used for departmental cash transfers that do not cross state funds/ budget units. Journals are processed upon request of a department who submits a cash transfer form. Standard use of this rule class is to impact transfer account codes 7340/R80236. This rule code is also used when accounting processes student fee distributions.

Next Queue RRI is triggered for specified orgn rollups.

Queue	J007 IDP FINANCE
Owner	Robyn Bongartz, IDP Associate Vice President Finance and Operations
Assessment	This approval queue is utilized to record IDP Finance approval for NKL and IFL transactions related to IDP service center charges (lab fees). Access should be limited to individuals who are knowledgeable about the procedure for recording external and interdepartmental service center charges and who have access to information related to current billings and can verify the accuracy of the journal.

Next Queue JALL is triggered for all transactions.

Queue	JALL JOURNAL VOUCHERS - CATCH ALL
Owner	Kristie Courtney, Executive Director Business Services
Assessment	This queue is intended as a catch all for transactions that are not included in another approval queue. Kristie Courtney is primarily responsible for interfund charges for services, pcard transactions and ghost cart transactions. Michelle Locke is primarily responsible for bond funding transfers, non-interfacing journals and interfund corrections.

Queue	JPAY PAYROLL RULE GROUP
Owner	Mindy Dixon, Payroll Manager
Assessment	Approval authority should be limited for NPR and IFP journals to ensure the payroll subledger remains in balance with the general ledger. Rule codes CRP and JV4, which are currently included in this approval queue impact cash. In practice, these rule codes are only used to clear payroll clearing account liability balances. However, access should be limited to individuals who have access to view banking information.
Queue	JVAP AP AUTO APPROVE JES
Owner	Kristie Courtney, Executive Director Business Services
Assessment	These journal types do not impact overall cash, but are transmitted to SMART. IFV journals are used to record IOTD transactions that are approved outside of Banner via a manual process.
Queue	JBD BUDGET ADJ - ROUTE TO BUDGET OFFICE
Owner	Lyndsay Pletcher, Executive Director Budget
Assessment	Limiting authority to approve budget adjustments is essential to maintaining effective budgetary control. Budget journal types included in the JBD queue are utilized for all budget adjustments outside of the research office.
Queue	JB1 BUDGET ADJUSTMENTS IND & DEF
Owner	Amy Smith, IDP Associate Director of Post-Award
Assessment	Journal types within this approval queue impact budget adjustments and research interfund journals within the IDP office of research. Access should be limited to current IDP post-award employees and any other employees who actively support accounting functions for IDP grants.
Queue	JBR BUDGET ADJUSTMENTS - RESEARCH
Owner	Judi McBroom, Associate Director of Post-Award
Assessment	Journal types within this approval queue impact budget adjustments and research interfund journals within the office of research. Access should be limited to current university post-award employees and any other employees who actively support accounting functions for university grants.