
CIVICOS INSTITUTE

GOVERNANCE DOCUMENT

Delegation of Authority Matrix

Decision-Making Authority and Financial Controls

Document ID: 03

Version: 1.0

Status: DRAFT — Pending Board Adoption

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1. Purpose and Scope

Defines signing and spending authority levels with controls proportional to risk.

2. Authority Levels

Level	Role	Scope
L1	Board of Directors	Unlimited binding commitments
L2	Board Chair	Emergency authority up to \$100,000
L3	Executive Director	Operational authority per thresholds
L4	Director/Manager	Department-level authority
L5	Staff/Contractor	No binding commitments

3. Financial Approval Thresholds

Threshold	Amount	Approver	Documentation
Minor	Under \$1000	Staff/Manager	Receipt
Moderate	\$1000–\$10000	Executive Director	Invoice + memo
Significant	\$10000–\$50000	ED + Treasurer	Dual approval
Major	Over \$50000	Board	Board resolution

3.2 Signing Authority

Transaction Amount	Signature Requirement	Authorized Signatories
Under \$10000	Single	ED or Treasurer
\$10000 and above	Dual	ED + Chair or Treasurer
Emergency	Up to \$50000	Board Chair

4. Prohibited Actions

- Debt/liability above material threshold without Board approval
- Multi-year contracts without Board approval
- Real property transfer without Board resolution
- Tax-exempt status modifications without Board approval
- Litigation settlement above threshold without Board approval

- Bank account open/close without authorization

5. Operational Controls

All commitments must map to approved budgets, authorized signatories, and documented approvals.

Emergency actions require after-action reporting to the board within seventy-two hours.

5.1 Personnel and Contracting Controls

Hiring, compensation changes, and contractor engagements follow delegated authority and policy constraints.

5.2 Procurement Controls

Competitive review, conflict screening, and threshold-based escalation are required for procurement actions.

6. Control Exceptions and Escalation

Any requested exception to this matrix requires written rationale, risk assessment, and approval at the next higher authority tier.

Exception logs are reviewed by finance leadership and summarized for board oversight each quarter.

6.1 Exception Log Minimum Fields

Field	Requirement
Requester	Name and role
Requested Exception	Specific authority deviation
Risk Assessment	Operational, legal, financial impact
Approver	Escalated authority approver
Disposition	Approved/Denied with rationale

7. Review and Amendment

Annual review required; amendments require Board majority vote and version update.

Adoption and Signatures

Adopted by Board on: _____

Board Chair: _____

Date: _____

Executive Director: _____

Date: _____

Next review due: _____