INCOMPATIBLE ACCESS FOR BACKUP APPROVAL
For Use by Departments

In response to an audit finding, the University is minimizing *incompatible access*, which is when a Finance System user has the ability to both create and approve journal entries (JE). Units unable to approve JEs due to limited staff, vacations, etc. must seek approval outside the department (i.e. *backup approval*) per the procedures established by their VC office. Standard procedure forbids employees from approving journals created by their supervisor.

The following shows the progression of backup approval by Division for those units that are unable to approve JEs in-house.

Chancellor:	Department ➔ PBA or CCO
SVC:	Department ➔ PBA or CCO
VCA:	Department ➔ VC ➔ CCO
VCAA:	Department ➔ Dean ➔ VC ➔ CCO
VCSA:	Department ➔ VC ➔ CCO

If a departmental JE needs backup approval, contact the office first in line (VC or Dean). Don't skip them because you will be referred back to them. Contact your VC office if you have questions about this process or any additional requirements.