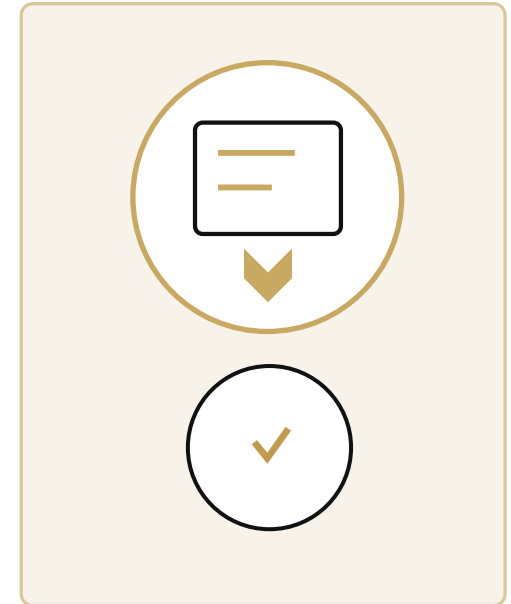

Revised Approval Workflows

Concur Approver Change

Strengthening financial oversight through a more consistent, accountable approval model

Multi Campus Town Hall Presentation

Project introduction • The Why • What changes • What to expect



Overview



We are moving from mixed Supervisor/Fiscal Staff/AO routing to standardized fiscal-role approvals tied to SpeedTypes.

The goal is a stronger, more consistent financial control.

THE CASE FOR CHANGE



WHY NOW?

Approval authority is not always aligned with fiscal responsibility.

Internal audits across campuses identified inconsistent approval practices and gaps in financial review.



WHAT IS CHANGING?

One standard fiscal approval path.

All expense reports and card services requests will route to designated fiscal staff associated with the SpeedType.



WHAT IMPROVES?

Stronger oversight with less ambiguity.

More consistent approvals, clearer accountability, enhanced compliance and a simpler experience for submitters.



WHEN?

Targeted for late Summer 2027.

Campus planning and preparation will occur in advance of the system transition.

Aligns approval responsibility with fiscal responsibility.



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Why Strengthen the Approver Model



Internal Audit conducted extensive P-Card audits across all CU campuses.

Findings were consistent: Stronger financial controls needed to drive consistent application of University policies.

Key Audit Findings (Consistent Across All Campuses)



High Rate of Noncompliance

A large percentage of transactions tested had insufficient information to substantiate purchases, inconsistent or incorrect expense-type coding, or other policy exceptions.

Audit Risk Rating: HIGH



Approver Capacity and Competing Priorities

Approvers often have limited time and competing responsibilities, which can lead to inconsistent documentation practices and poorly reviewed transactions.



Inconsistent Application of Policies

University policies and procedures were not consistently followed, including requirements for business purpose, documentation, coding, vendors, and other fiscal controls.



Training and Role Clarity Needed

Internal Audit recommended enhanced training and clearer approver responsibilities to support consistent application of policies and more effective reviews.



Goal: A stronger, more consistent expense review process that reduces risk, supports compliance, and ensures responsible stewardship of University resources across all campuses.



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Current Approver Model

Approval authority is distributed differently across report types without fiscal responsibility alignment

PROCUREMENT CARD



AO-led approval with a more consolidated structure

- Approved by **Approving Official**
- Named approver (one-to-many)
- AO may or may not have other fiscal roles or duties
- More consolidated than other workflows, but still fragmented by unit

TRAVEL, NON-TRAVEL & NON-EMPLOYEE



Routing varies by report and submitter

- Approved by **supervisor** or **fiscal staff** on the SpeedType
- Supervisor may or may not have other fiscal roles or duties
- Highly dispersed approver population within units
- 2,600+ unique approvers across the current model

THE CONTROL CHALLENGE

Approval authority is not consistently aligned with fiscal responsibility — and the review experience varies by workflow.



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Future Approver Model

A consistent fiscal approval model across expense workflows



One approval model: Expense approval is aligned to a fiscal role responsible for the SpeedType.

ALL EXPENSE REPORTS & CARD SERVICES REQUESTS

Procurement Card • Travel • Non-Travel • Non-Employee



**Approvers: Fiscal Staff
SpeedType Fiscal Role**

Approval is routed to designated fiscal staff associated with the selected SpeedType.

Consistent

Universal fiscal approval model

Accountable

Aligned to fiscal responsibility

Flexible

Multiple approvers per unit, dept managed

Bottom line: A stronger control without eliminating campus flexibility.



What This Change Means for Governance & Control

The goal is clearer accountability for financial control



Primary approval control is moving to role(s) responsible for fiscal oversight.

- Current model places approval with people whose primary role is operational or supervisory.
- Creates a more consistent control structure while preserving campus flexibility and supervisor visibility.



PRIMARY CONTROL LAYER

SpeedType Fiscal Staff

The expense-system approval role becomes tied directly to the SpeedType Fiscal Staff.



SUPERVISOR VISIBILITY

Visibility remains

HR supervisors continue to receive notifications. Individual submitters can add supervisor approval when needed.



APPROVER POPULATION

650+ AOs may transition

AO-specific routing is retired though many individuals are, or will also be, established and retained as Fiscal Staff.



ROLE ALIGNMENT

Reassess 2,600+ approvers

The current population includes supervisors, AOs and others whose primary duties may not be fiscal.



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Volume and Capacity Analysis

PROCUREMENT CARD		TRAVEL / NON-TRAVEL / NON-EMPLOYEE	
~6,200	44,740	47,695	66,970
Cardholders	FY25 reports approved	Active Concur profiles	FY25 reports approved
650+	~69	2,599	~26
Active AOs	Approvals per AO / year	Unique approvers	Approvals per approver / year

WHAT THE NUMBERS TELL US

Procurement Card

A smaller approver population creates greater transaction familiarity but still needs consistent governance and policy application.

Travel / Non-Travel / Non-Employee

A much larger approver population creates diffuse, lower-volume approval activity and less consistent governance and policy application.

THE IMPLICATION

Approval authority should be tied directly and consistently to fiscal responsibility.



What Will Change for Campuses?

Creates a clearer model for who performs the financial review, with flexibility for campuses to maintain multiple approvers within the unit on each SpeedType.



FISCAL STAFF ASSIGNMENTS

Approval authority aligns to the SpeedType

- Fiscal Staff become the universal expense system approvers
- Units identify and maintain appropriate expense system approvers
- Multiple expense system approvers can be designated within each SpeedType



APPROVER ROLES

Clearer roles and fewer competing workflows

- AO approval routing is removed from P-Card reports
- Supervisor approval is no longer a standard expense approval path
- Supervisors can remain informed where appropriate (added approver, reports)



TRAINING & EXPECTATIONS

A stronger, more consistent review

- New Expanded Expense System Approver training
- Travel and Procurement Card training refresh will be required periodically
- Clearer expectations for financial review and policy compliance



THE TAKEAWAY

We are moving to a clearer, more consistent model for financial approval.

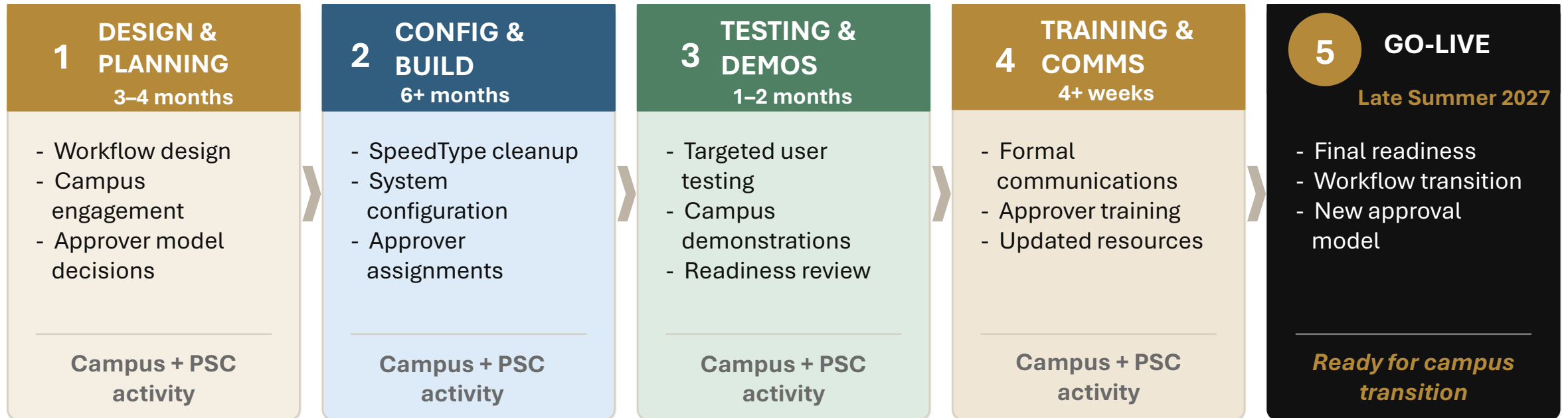


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Implementation at a Glance

A phased transition to allow campuses time to prepare, test and train before go-live



WHAT CAMPUSES SHOULD EXPECT

Detailed campus actions, assignments, training and communication milestones will be provided as the project progresses.



Supporting Policy, Guidance & Training Updates

The change will be reinforced through clear expectations, updated materials and new approver training.



The approval model is changing so the materials that define and support the role must change with it.



POLICY & GUIDANCE

Align the rules and reference materials

UPDATED UNIVERSITY MATERIALS

Policy and guidance pages will be updated to reflect the new approval model, responsibilities and expectations.

Related reference materials will be refreshed as needed.



TRAINING & ROLE EXPECTATIONS

Equip every approver for the responsibility

NEW MANDATORY APPROVER TRAINING

A new mandatory training course will be established for all expense approvers, with existing training updated to match the new workflow.

Focus: fiscal review, policy application & accountability



One approval model

One set of expectations

One consistent training standard



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Next Steps

What to expect as we move toward implementation

NOW Stay informed & begin planning

- 1 Project information**
Use the PSC project website as the central source for updates and implementation information.
- 2 Watch for campus guidance**
PSC and Campus Controllers Offices will provide required actions, timelines and detailed instructions.
- 3 Begin internal planning**
Departments can begin considering their future fiscal approver needs and campus action timeline.

WHAT HAPPENS NEXT

Additional guidance will follow

- PSC + Campus Controllers**
Required actions will be communicated along with detailed timelines and implementation resources.
- ✓ Campus readiness**
As assignments, training, and supporting materials are finalized and released, readiness will increase
- ? Questions & discussion**
[Campus Controller teams or the PSC](#)

Detailed campus requirements will be communicated as the design is finalized and implementation progresses.



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