Delegation of Authority Matrix and Approval Limits Framework Design

17 – 21 May 2027
London - Central London four-star



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Technical depth: Practitioner · **Practical mode:** Modelling build

Introduction

When authority is unclear, decisions either stall while approvals circulate or are taken by people who should not take them. Outdated delegation documents, thresholds set without reference to risk, and ERP workflows that no longer match the approved matrix create both delay and control failures. This Core Concept course equips managers to design delegation of authority frameworks that connect board reserved matters to day-to-day approvals, with limits calibrated to risk and enforced in systems. Participants build and test each component step by step and leave with a Delegation of Authority Framework and Approval Matrix for their own organisation.

Course Objectives

- Diagnose gaps, overlaps and bottlenecks in an existing delegation of authority and approval structure
- Structure a delegation of authority framework from board reserved matters to operational approvals using ISO 37000 and the G20/OECD Principles
- Calibrate financial and non-financial approval thresholds to organisational size, transaction profile and risk appetite
- Build segregation of duties rules and conflict checks into approval matrices and ERP workflows
- Establish sub-delegation, temporary delegation, exception and periodic review procedures that keep the framework current
- Produce a Delegation of Authority Framework and Approval Matrix ready for governing body approval

Target Audience

- Governance and company secretariat managers responsible for board and committee authorities
- Finance and financial control managers setting expenditure, payment and commitment limits
- Internal control and internal audit managers testing approval controls and segregation of duties
- Procurement and contracts managers operating tender, award and variation approvals
- ERP and business systems owners configuring approval workflows and user access
- Strategy and organisational design managers aligning authority with structure and accountability

Course Outline

Day 1: Authority, Accountability and the Current State

- Delegation Concepts: Authority, Responsibility and Accountability
- Governing Body Oversight and Delegation Principles in ISO 37000
- Board Reserved Matters Schedule Review
- Current Delegation Mapping and Bottleneck Analysis Using Approval Cycle-Time Data
- Delegation Failure Case Review: Unauthorised Commitments and Approval Overrides

Day 2: Governance and Control Frameworks Behind Delegation

- G20/OECD Principles of Corporate Governance: Board Responsibilities and Delegation
- COSO Internal Control Integrated Framework: Control Activities and Authorisation
- IIA Three Lines Model: Management Authority and Independent Assurance
- ISO 31000 Risk Criteria as a Basis for Approval Thresholds
- RACI Responsibility Assignment Matrix for Decision Rights

Day 3: Building the Approval Matrix

- Tiered Financial Limits: Capital Expenditure, Operating Expenditure and Payments
- Non-Financial Authorities: Human Resources, Legal, Contracts and Policy Approvals
- Procurement Authority Matrix: Tender, Award and Contract Variation Limits
- Threshold Calibration Model Using Transaction Value Distribution Analysis
- Approval Matrix Template Structure and Version Control

Day 4: Segregation of Duties, Systems and Exceptions

- Segregation of Duties Conflict Matrix for Purchase-to-Pay and Order-to-Cash
- ISO/IEC 27001 Annex A Control 5.3 and User Access Reviews
- ERP Approval Workflow Configuration and Delegation Mapping Reconciliation
- Sub-Delegation, Acting Appointments and Emergency Authority Protocols
- Split-Transaction and Approval-Override Detection Using Data Analytics

Day 5: Modelling Build and the Delegation Framework

- Approval Matrix Build for a Multi-Entity Group Scenario
- Segregation of Duties Rule Set Build and Conflict Testing
- Threshold Stress Test Against Sample Transaction Data
- Delegation of Authority Framework Drafting and Review Cycle Design
- Governing Body Approval Pack and Peer Challenge

Skills You Will Gain

- Decision Rights Design
- Authority Threshold Calibration
- Segregation of Duties Analysis
- Approval Workflow Mapping
- Board Reserved Matters Drafting
- Control Exception Management
- Access Review Coordination

Why Attend This Course

- Return to work with a Delegation of Authority Framework and Approval Matrix for your own organisation, built and tested against sample data
- Shorten approval cycles by removing unnecessary sign-offs while keeping control over high-risk decisions
- Show auditors and the governing body how every approval limit links to risk and to a named accountable role
- Compare delegation practice with managers from other sectors and countries who operate group and multi-entity structures

Conclusion

A delegation framework works only when the people making decisions know their limits and the systems enforce them. This course moves from the principles of authority and accountability, through the governance and control frameworks behind delegation, to matrix design, segregation of duties and the exceptions that erode control. The final day turns that material into a Delegation of Authority Framework and Approval Matrix that participants take back to their governing body, giving them a defensible basis for faster decisions and stronger control.