

## ADMINISTRATIVE BULLETIN NO. 23

*Dated: April 20, 2009*

### **SUBJECT: SIGNATURE AUTHORIZATION**

Signature authorization cards allow personnel to sign documents when duly designated by the department head. Such authorization is necessary to provide for adequate internal controls, freedom in handling routine departmental matters, and an orderly operational flow in the absence of the department head.

General Guidelines: A department head may not authorize an employee to sign documents that by statute, ordinance, or Board policy require the department head's signature, for example: County Officer's monthly certificate of compliance with Government Code section 1094; and the department heads' annual certification of County property in their possession.

The assistant department head or other designated employee should be authorized to sign all or almost all documents in the absence of the department head. General or specific authorization for other personnel may be desirable for the following categories:

*Personnel and Payroll Forms:* Personnel Requisitions, Notice of Employment and Change of Employee Status Forms, Attendance Reports, Payroll Registers (includes picking up departmental pay warrants), etc.

*Purchase and Claim Forms:* Requisitions, Emergency Purchase Requisitions, Receipt of Goods, Partial Delivery Reports, White Claims, and Contracts and Agreements

*Miscellaneous Documents:* Money Receipts, check and warrant for deposit endorsement, Deposit and Withdrawal of Trust Monies, Debit Memos, Inventory Adjustment Requests, Budget Transfers, and Request for Travel Expense Advance

Signature Authorization Card (K.C. Aud.- Cont. Form #192): Signature Authorization cards are available from the Auditor-Controller-County Clerk. Follow the card instructions including specifying which documents the employee is authorized to sign. The use of general terms such as "all," "all except," "all personnel and payroll forms" etc., is acceptable.

Each department is required to file with the Auditor-Controller-County Clerk a current signature authorization card for each employee authorized to sign documents. Revocations should be handled in a similar manner.

An official signature of the department head will be kept on file with the Auditor-Controller-County Clerk to provide for signature verification should the need arise. Although department heads have authority to sign all documents for their departments, a Signature Authorization card indicating authority to sign "all documents" should be filed.

A file will be maintained by the Auditor-Controller-County Clerk, for pre-and post-audit functions. It is the responsibility of departments to maintain a current signature authorization file, adding or revoking authorized signatures as required.

Signature Authorization cards that become obsolete because of authorization revocation or because of employee termination are to be maintained in an inactive file for two years.