



County of Riverside
OFFICE OF THE AUDITOR-CONTROLLER
STANDARD PRACTICE MANUAL

SUBJECT: AUTHORIZED SIGNATURE LIST

SECTION:	1	CATEGORY: ADMINISTRATION (REPLACES Part XII, Chapter 1, 9-18-96, General Acctg.)
POLICY NUMBER:	105	
REVISED/ LAST REVIEWED:	3-25-02	APPROVED BY: <i>Anthony Bellanca</i>

PURPOSE: To provide uniform instructions and a form to use and notify the Auditor-Controller's Office (ACO) of employees authorized to sign designated documents.

SCOPE: All agencies, departments, and special districts.

POLICY: All financial transactions and certification of capital assets must be authorized by personnel specifically empowered in writing to do so. Those authorized to sign the designated paper transaction are also authorized to approve its electronic facsimile in the County's financial system.

PROCEDURES:

Department, Special District, and Agency Process

- Complete one copy of the attached form **Authorized Signature List (Form SPM XII-1)** when any element on the form changes. If one page of a multi-page Authorized Signature List must be changed and it can be changed without affecting any other pages, complete only the individual page affected.
- Make six (6) photocopies of the original form with original signature.
- Submit the original form and five photocopies to the Chief of General Accounting Division of the Auditor-Controller's Office for distribution.
- Maintain one photocopy on file in the department, special district or agency.

Auditor-Controller Process

- Maintains the master file of all original **Authorized Signature List (Form SPM XII-1)**.
- Distributes one photocopy of the approved form to each of the following areas:

Auditor-Controller:

- **Accounts Payable**
- **Accounting Records**
- **Budgets**
- **Payroll**
- **Asset Management**
- **Analysis, and Reporting**

Purchasing

- When a department submits any of the designated documents listed on this form (see next page) the signature is compared to the currently approved Authorized Signature List form on file for validation.

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COUNTY OF RIVERSIDE
 AUDITOR-CONTROLLER'S OFFICE

AUTHORIZED SIGNATURE LIST

SAMPLE

TO: Chief of General Accounting Division
 Auditor-Controller's Office

DATE: _____

FROM: _____
 Department/Special District/Agency Name

PAGE ____ OF ____

FUND #	DEPT ID	FUND #	DEPT ID
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

The individuals listed below are authorized to sign these designated documents:

- | | |
|--|--|
| <ol style="list-style-type: none"> 1. Requisitions 2. Receiver Copies of Purchase Orders 3. LVPO/Confirmation Purchase Orders 4. Approved Contract on File Stamp 5. Document Authorizing Educational/Travel Expenses 6. Vouchers | <ol style="list-style-type: none"> 7. Journal Entries 8. Payroll Attendance Reports 9. Year-End Closing Documents 10. Fixed Asset Certification Listing 11. Appropriation Transfers |
|--|--|

NAME (TYPE OR PRINT)	SIGNATURE	AUTHORIZED TO SIGN (INDICATE DOCUMENT #)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

_____ Effective Date _____ Department/Special District/Agency Head Signature

ADM SECTION:	1
POLICY NUMBER:	105
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