

OFFICE OF THE AUDITOR-CONTROLLER
STANDARD PRACTICE MANUAL



PART: XII CHAPTER: 2	PAGE 1 OF 3 PAGES
DATE: September 18, 1996	DIVISION: General Accounting Division
EFFECTIVE: September 18, 1996	APPROVED BY: <i>Anthony Bellanca</i>
ISSUANCE: Replacement of Chapter 2, Section 1 (December 2, 1991)	
SUBJECT: Signature Stamps	

PURPOSE: To provide uniform instructions and forms for departments, special districts and agencies to use to request approval of the Auditor-Controller (A-C) to use signature stamps and to notify the A-C of the signature stamps authorized for use for designated documents.

SCOPE: Applies to all departments, special districts and agencies submitting the documents listed on the form Authorized Signature List (Form SPM XII-1).

POLICY: Signature stamps are generally prohibited for approval signatures on the documents listed on the Authorized Signature List (Form SPM XII-1). (Exceptions to this policy must be pre-approved by the A-C.)

PROCEDURES: (For exception to the foregoing policy)

- A. Department, Special District and Agency Process:
 - 1. Complete one copy of the attached form Request to Use Signature Stamp (Form SPM XII-2a).
 - 2. Make one photocopy of the original form.
 - 3. Submit the original form to the Chief of General Accounting Division of the A-C.
 - 4. Maintain one photocopy on file in the department, special district or agency.

- B. Auditor-Controller Process:
 - 1. Approve/disapprove the request to use signature stamps.
 - 2. Provide a photocopy of the request indicating the action taken to the submitting department, special district or agency.
 - 3. Maintain the master file of original Requests to Use Signature Stamp forms (Form SPM XII-2a).

- C. Department, Special District and Agency Process:
 - 1. Upon receipt of an approved request to use signature stamp, complete one copy of the attached form Signature Stamp Sample (Form SPM XII-2b).
 - 2. Make six photocopies of the original form.
 - 3. Submit the original form and five photocopies to the Chief of General Accounting Division of the A-C for distribution.
 - 4. Maintain one photocopy on file in the department, special district or agency.

- D. Auditor-Controller Process:
 - 1. Maintain the master file of original Signature Stamp Sample forms (Form SPM XII-2b).
 - 2. Verify that the information on the form compares to the Authorized Signature List.
 - 3. Distribute photocopies of the form as follows:
 - A-C/Accounts Payable
 - A-C/Accounting Records
 - A-C/Budgets and Analysis
 - A-C/Payroll
 - Purchasing

 - 4. As the ten types of documents listed on the Signature Stamp Sample form are received, validate the stamp and initials against the signature stamp samples.

COUNTY OF RIVERSIDE
AUDITOR-CONTROLLER'S OFFICE

REQUEST TO USE SIGNATURE STAMP

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

FROM: _____
Department/Special District/Agency Name

DATE: _____

JUSTIFICATION:

DESCRIPTION OF INTERNAL CONTROLS OVER SIGNATURE STAMP:

Department/Special District/Agency Head Signature

Approved/Disapproved _____
Chief Accountant
General Accounting Division

Date

COUNTY OF RIVERSIDE
AUDITOR-CONTROLLER'S OFFICE

SIGNATURE STAMP SAMPLE

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

DATE: _____

FROM: _____
Department/Special District/Agency Name

PAGE ___ OF ___

The signature stamps displayed below are authorized to be used in lieu of original signatures on the designated documents from the following list:

- | | |
|---|---------------------------------------|
| 1. Requisitions | 6. Payment Vouchers |
| 2. Receiver Copies of Purchase Orders | 7. Journal Vouchers |
| 3. LVPO/Confirmation Purchase Orders | 8. Payroll Attendance Reports |
| 4. Approval Contract on File Stamp | 9. Year End Closing Documents |
| 5. Document Authorizing Education/Travel Expenses | 10. Fixed Asset Certification Listing |

<u>SAMPLE OF SIGNATURE STAMP</u>	<u>INITIALS</u>	<u>(Show All Document Number Approvals)</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Effective Date

Department/Special District/Agency Head Signature

If more space is needed, complete additional forms.