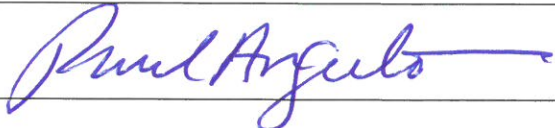




County of Riverside  
OFFICE OF THE AUDITOR-CONTROLLER  
STANDARD PRACTICE MANUAL

		<b>SUBJECT: AUTHORIZED SIGNATURE LIST</b>
<b>SECTION:</b>	<b>1</b>	<b>CATEGORY: GENERAL ACCOUNTING POLICIES</b>
<b>POLICY NUMBER:</b>	<b>103</b>	
<b>REVISED DATE:</b>	<b>04/01/19</b>	<b>APPROVED BY:</b> 

**PURPOSE:** To provide uniform instructions for County departments, agencies, and special districts when completing and submitting a SPM Form ADM-3 (attached below), *Authorized Signature List* to the Auditor-Controller's Office.

**SCOPE:** Applies to all County departments, agencies, special districts, and authorities that are governed by the Riverside County Board of Supervisors and/or which maintain funds in the County Treasury.

**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 may also approve its electronic facsimile in the County's Financial System, provided they have successfully completed training to obtain the appropriate security role in the County's Financial System.

**PROCEDURE:** SPM Form ADM-3 must be completed to give authorized personnel authority to transact on the departments behalf. This policy contains details on how to complete the authorization form and provides direction on the frequency in which the form on file with the Auditor-Controller's Office must be updated.

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## **AUTHORIZED SIGNATURES**

Authorized signatures allow for the appropriate delegation of signature authority, approval authority and access to a department, special district or other agencies financial transactions.

Authorization is given by completing SPM Form ADM-3 which contains a listing of the financial documents that require express approval from the Department head. The Department head will indicate which personnel and financial documents an individual has the authority to approve in an electronic and/or hard copy format. PeopleSoft security roles should also be aligned with functions authorized on SPM ADM-3.

### **COMPLETING THE AUTHORIZED SIGNATURE LIST FORM ADM - 3**

#### 1) Effective Date, Department Name and Business Unit

- a. The effective date is the date at which individuals are authorized to transact on the department or agencies behalf. Forms should never be back dated.
- b. If this is a new form that will be in effect during the next fiscal year, use the beginning date of the next FY as the "effective date": **07/01/YY**.
- c. If this is a revised form during the course of the fiscal year, indicate the date the form is being revised and/or will become effective as the "effective date".
- d. The Department Name and Business Unit must be completely filled in. Only one unique Department Name and Business Unit is authorized per SPM Form ADM-3.

#### 2) Document Types

- a. The top portion of the ADM-3 Form contains a listing of 6 types of financial documents that require an authorizing signature to be valid. The document types are listed on the form as follows:
  1. Pick-up County Issued Warrants
  2. Wire Transfers
  3. Establish a banking account
  4. Make changes to an existing bank account
  5. Establish a revolving fund
  6. Make Changes to an existing revolving fund

#### 3) Authorized to Sign

- a. For those document types that a department wishes to authorize an individual, the related document type number is noted in the Authorized to Sign column.
- b. If the listed individual is authorized for multiple types of documents, then each document number authorized for that person should be listed in numerical order separated by a comma.

#### 4) Employee Name, Title and Signature Lines

- a. This portion of the ADM-3 form contains three columns that need to be completed by the submitting party.

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- “Name” and “Title” Column - Print or Type each authorized individual’s full name and Title, one per line. Ensure the name indicated on the form matches the name shown on the employee’s county identification badge.
  - “Employee’s Signature” Column (middle)
    - Each listed individual must legibly sign their name on the “Employee’s Signature” line.
    - Each signature must be complete (no initials) and signed in BLUE ink only.
  - If your department, agency, or special district has more individuals to authorize that can be contained in one form, then multiple forms may be completed and submitted.
  -
- b. Each form must be completed in full and contain the authorizing signature of the department head or agency/special district director to be valid.
- 5) Department Head/ Special District Director signature line
- a. The Department Head or Special District Director must print their full name, legibly sign then date SPM form ADM-3 in blue ink.
  - b. If this line is not endorsed and/or effectively dated, the document will be deemed invalid and individuals will not be authorized to perform the requested functions.
- 6) Department Contact Info
- a. The last section of the form is a place for departments, agencies or special departments to list the financial contact person(s) for their organization should the ACO need to contact them for any reason.
  - b. List at least one financial contact person (two is preferable) and include their email address and phone number on the lines provided.

**DEPARTMENT RESPONSIBILITIES**

A new SPM Form ADM-3 is **required annually in June** from each department, agency or special district that maintains funds in the County Treasury.

- 1) Forms received in June will become effective on July 1<sup>st</sup> and will remain effective for the current fiscal year only, expiring annually on June 30<sup>th</sup>.
- 2) ADM-3 forms are to be updated and resubmitted any time there is a change in the personnel listed on the authorizing form.
- 3) Should revisions become necessary to add or remove someone from the list, then all parties listed on the current ADM-3 form will need to sign the newly revised form to remain authorized for the current fiscal year.
- 4) Completed ADM-3 forms should be reviewed by the department, agency, or special district quarterly to ensure that all parties listed on the form are current employees and should continue to remain authorized.

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- 5) Original Forms are to be submitted to the Auditor-Controller's Office 11<sup>th</sup> Floor front desk window in person or by mail, either interoffice or United States Postal Service. Scanned or facsimile copies will not be accepted or considered valid.
- 6) The SPM Form ADM-3 may not be submitted after the fact or concurrently with any document being authorized by this form.
- 7) Any authorizing signatures on the ADM-3 form must be on file with the ACO at least 1 business day prior to any document being authorized or the document will not be considered valid.
- 8) It will be the responsibility of the department, agency or special districts to ensure proper PeopleSoft Financial access is given in accordance to the ADM-3 form.

#### **AUDITOR-CONTROLLER RESPONSIBILITIES**

The ACO will maintain the original SPM Form ADM-3 on file for all departments, agency or special districts.

When a department, agency, or special district submits documents for items shown on the ADM-3 Form for action, the ACO will compare the signature(s) to the authorized form on file.

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**SAMPLE SPM FORM ADM-3:**



**AUTHORIZED SIGNATURE LIST**

Send to the Chief of the General Accounting Division  
OFFICE OF THE AUDITOR-CONTROLLER

**SPM FORM  
ADM-3**  
(Policy #103)

Effective Date

Department Name

Business Unit

- 1 Pick-up County Issued Warrants
- 3 Establish Bank Account (AP-5 Form)
- 5 Establish Revolving Fund (AR-1 Form)

- 2 Wire Transfers
- 4 Change to Banking Account (AP-6 Form)
- 6 Change to Revolving Fund (AR-1 Form)

AUTHORIZED TO SIGN	EMPLOYEE NAME	TITLE	FULL SIGNATURE
<i>list all applicable numbers</i>	<i>List Name and Title as shown on County ID Badge - No Nicknames</i>		<i>in BLUE INK only initials will not be accepted</i>

DEPARTMENT HEAD OR SPECIAL DISTRICT DIRECTOR  
*(PRINT OR TYPE)*

SIGNATURE  
*(REQUIRED)*

DATE

**Department Contact Info:**

Name

Email

Phone

Name

Email

Phone

Revised May 2018

Standard Practice Manual-Form AP-3, Authorized Signature List

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