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ILLINOIS STATE COMPTROLLER

ACCOUNTING BULLETIN

TO: Fiscal Officers of All State Agencies

FROM: Ellen Andres, Assistant Comptroller – Operations

DATE: November 09, 2021

SUBJECT: Electronic Signatures on Voucher Documents

NUMBER: 253

The purpose of this Bulletin is to distribute guidance to agencies regarding the use of electronic signatures on Agency Balancing Reports, Travel Vouchers, Invoice Vouchers, PV Modification Documents, Expenditure Transfer Requests, Object Correction Requests and Obligation Reconciliation Notices, and the acceptance of those documents by the Illinois Office of Comptroller (IOC).

Agency Electronic Signatures for Agency Head and Designee

The IOC has modified its procedures to allow for the submission of voucher-related documents containing electronic signatures as defined by the [Uniform Electronic Transactions Act \(815 ILCS 333\)](#).

Agencies wishing to submit agency head or designee electronically signed documents will be required to complete and submit a new [SCO-095 Voucher Signature Authorization Form](#) which has been updated to include an electronic signature sample on the *Specimen Signature* field (line 5). If the form is submitted with an electronic specimen signature, the check box next to “Specimen signature is electronic” also needs to be checked. The Specimen Signature field is compatible with all forms of Adobe-applied signatures, DocuSign applications, and other electronic signature technologies.

In order to submit documents electronically signed by a designee, the agency must also submit a new Voucher Signature Authorization Form. The electronically generated designee signature must incorporate both the Agency Head signature and his/her authorized designee signature. One example of an acceptable electronically applied designee signature, created using Adobe PDF, is below:

- 5) **SPECIMEN SIGNATURE** (The designee must sign [not print]/affix the Agency Head’s name followed by his/her name precisely as it will appear on the voucher—initials are not acceptable):

Agency Head by Agency Designee Digitally signed by Agency Head by Agency Designee
Date: 2021.09.27 10:38:42 -05'00'

Agency Head signature is a stamp. Agency Head signature is electronic.



The signature on electronically signed documents submitted to the IOC must match **precisely** to the specimen signature on the Voucher Signature Authorization Form.

The Agency Head approval signature on the SCO-095 Voucher Signature Authorization Form (line 9), must be in wet ink, regardless of the type of signature supplied on the specimen signature line (line 5).

Electronically Generated Traveler Signatures on Travel Vouchers

Electronically generated signatures on travel vouchers are now acceptable. The submitting agency is responsible for verifying the integrity of the electronic signature submitted by the traveler. The IOC does not require the submission of specimen signatures for travelers.

Agency Compliance with the Uniform Electronic Transactions Act

The IOC does not require the use of a specific electronic signature technology. The selection and format of electronic signatures is each agency's decision but must comply with the requirements of the Uniform Electronic Transactions Act. By submitting an agency-approved SCO-095 Voucher Signature Authorization Form, the agency is certifying that it has adequate processes and written procedures governing its use of electronic signatures, ensuring compliance with the Uniform Electronic Transactions Act (815 ILCS 333).

Effective Date

This guidance is effective immediately. Prior to submitting agency head or designee electronically signed vouchering-related documents, the agency's revised SCO-095 Voucher Signature Authorization Form containing the specimen electronically generated signature must be on file with the IOC.

Submission of Electronically Signed Agency Balancing Reports

The IOC continues to encourage agencies to utilize electronic submission for Agency Balancing Reports (ABRs) for files containing only paperless vouchers. Agencies wishing to submit eligible ABRs via email should reach out to Heather Kelly (heather.kelly@illinoiscomptroller.gov) or Nathan Bileck (nathan.bileck@illinoiscomptroller.gov) for more information.

While the Agency Balancing Report does not have a PDF signature box, it may still be signed electronically. The example below is an acceptable electronic signature, provided the agency has submitted a matching signature on the SCO-095 Voucher Signature Authorization Form.

If I am submitting via facsimile or email, I hereby certify by so filing that the original signed document exists in my possession.

Agency Head

Agency Head

11/1/2021

Date

If you have any questions concerning this Accounting Bulletin, please contact Sarah Robinson at sarah.robinson@illinoiscomptroller.gov. Agencies may access this and other [Accounting](#), [Payroll](#), and [SAMS](#) bulletins on the IOC website.