

STATE CONTROLLER POLICY

SIGNATURE AUTHORITY DELEGATION

- 1) **State Controller Signature Delegation.** The State Controller has exclusive authority to delegate his or her statutory approval and signature authority (CRS §24-30-202). Such delegation is personal to the individual Agency or Institution of Higher Education (IHE) controller or other primary delegate (not the position) and any sub-delegates, and may not be further delegated. Agencies and IHEs shall request the State Controller's approval to add more delegates or to change delegates for any reason.
- 2) **Agency Executive Signature Delegation.** The individual who has final executive authority for an Agency (irrespective of title) may delegate their contract approval and signature authority to any individual or position they deem proper, with the proviso that such delegates may not further sub-delegate their contract signing authority. Agencies shall promptly inform the State Controller of any changes in executive signature delegation and submit the OSC approved form documenting such changes.
- 3) **Higher Education Executive Signature Delegation.** For IHEs, the President or Chancellor shall approve an overall delegation plan delineating the authority, if any, of the President's or Chancellor's delegates to further delegate executive signing authority. The delegation plan shall be appropriate for effective internal control and efficient operation of the IHE. IHEs shall promptly inform the State Controller of any changes in executive signature delegation and submit the OSC approved form documenting such changes.
- 4) **Form.** The OSC approved form is attached below.

David J. McDermott, CPA
State Controller

