



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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**MEMORANDUM**

TO: All Units  
FROM: Paul D. Joyce, CPA, State Examiner  
RE: Electronic Signature  
DATE: April 14, 2020

Dear Officials:

As units continue their essential operations during the public health emergency (PHE), they may find it useful to adjust their signature process to an electronic as opposed to a hand-written signature. This memo addresses that process from the audit perspective of the Indiana State Board of Accounts (SBOA).

SBOA previously issued an audit opinion on the Digital Signature Act (IC 5-24-1 repealed). This law was repealed by HEA 1427-2019. Therefore, electronic signatures are generally controlled by IC 26-2-8, the Uniform Electronic Transactions Act (UETA).

As such, SBOA will not take audit exception with electronic signatures as long as the signature and corresponding procedures comply with the relevant parameters set out in Indiana Code. It should be noted that the use of an electronic signature does not allow a unit to alter or circumvent other statutory constraints (IC 26-2-8-107).

Units should have adequate internal controls in place to ensure the electronic signature is created by the person whose name appears on the document, or, in the alternative, the person who has legal authority to sign the document on the elected official's behalf. Moreover, if more than one elected official's signature is required on the document, this would still be the case.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

KL/DG