Processing fiscal requests is a high-risk activity for the Idaho State Controller's Office. The potential for fraud warrants a high degree of scrutiny.

Requests of the Division of Statewide Accounting will often require a form to be filled out and submitted with a valid signature and supporting documentation. The two types of signatures that can be validated are as follows:

- **Physical Signature** – Hand signed form; scanned or physical copy.
- **Digital Signature** – Form signed with a digital certification from a CA.

- **CA (Certificate Authority) Examples:**
  - DocuSign
  - Verisign
  - Adobe Sign

**Physical Signature:**

The SCO accepts requests that include a hand signed copy of the form. As long as the form is signed, the SCO will accept a scanned or physical copy.

**Note:** Physical signatures must be hand written; typed signatures are not accepted.

**Digital Signature:**

**Definition:** Digital Signatures are a form of electronic signature. Through the use of audit trails or hex key verification, digital signatures provide evidence of the signer’s intent to execute or accept an agreement.

**Note:** The SCO has authorized the use of electronic signatures pursuant to IC 28-50-107.

**How it works:** Utilize a Certificate Authority (CA) of your choice to facilitate your Digital Signature. The SCO requires the signature be accompanied with a CA backed audit trail or other form of enforceable signature certification.